



To Whom It May Concern,

West Liberty Foods has been a customer of SM Engineering since 2002. This was my first experience with a Utility Audit since taking over my role, and I was unaware of the necessity until one of our utility companies contacted us regarding an updated exemption form to avoid losing our exemption.

I reached out to SM Engineering, and Angela responded promptly. Given our company's recent restructuring and employee retirements, the contacts for our company they had previously were no longer here. Angela immediately scheduled a meeting to explain the Utility Audit process and the steps SM Engineering would take to provide us with the required tax exemption forms.

The review process wasn't straightforward for Angela. Following the on-site audit, we had recently transitioned our natural gas supply from MidAmerican to Constellation, and their billing methods differed significantly for both our meters. Angela had to meticulously examine our past bills and consult with both companies to gather the necessary year's worth of data to determine our exemption. Adding to the complexity, Constellation had a tight two-week deadline for the exemption form. Angela and her team worked tirelessly to configure everything and secure at least the exemption form for Constellation within that time frame.

While reviewing the MidAmerican billing, Angela discovered that Constellation wasn't receiving the supply billing information from MidAmerican, resulting in us not being billed for it. Furthermore, she found that MidAmerican had not applied our company's prior exemption and took the initiative to complete the necessary paperwork to apply for our nearly \$19,000 tax refund from the state.

Beyond these requirements, Angela also reviewed our account and identified that we were paying excess fees for our Maximum Daily Requirement (MDR) due to past equipment movements and lowering our limit. She is currently collaborating with our team and MidAmerican to rectify this and prevent future penalties.

Overall, our company is extremely impressed with the expertise of the SM Engineering team and their dedication to providing exceptional service. They go above and beyond for their customers to resolve any issues with utility companies, even those we were unaware of. We are enthusiastic about continuing our partnership with SM Engineering for years to come and highly recommend them.

Kind Regards,

Amanda McElroy
Senior Staff Accountant
West Liberty Foods, LLC