



**Wings Over America**

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June 23, 2010

Re: SIB Development & Consulting

To whom it may concern:

Working with SIB Development and Consulting has saved our company thousands of dollars on monthly telecom, waste removal, utilities, and television expenses. Their team was able to use their leveraged buying power and industry knowledge to restructure our rates and find historical billing errors. This has not only saved us money on an ongoing basis, but also has provided us with refunds based on vendor overcharges. All of this was done with minimal effort from our company's staff. SIB took care of implementing all of the savings with our vendors and has made sure the savings have stayed in place. I feel comfortable recommending SIB to other organizations.

A handwritten signature in black ink that reads "Tom Kellenberger".

Tom Kellenberger  
Controller, Wings Over America Inc/Wild Wing Café