



April 16, 2014

To Whom It May Concern:

A business associate recently recommended SIB's fixed-cost reduction services to Au Bon Pain. Au Bon Pain is a bakery café concept with over 130 corporate locations domestically. We were very interested in having an objective, third-party firm review our telecommunications contracts in an effort to identify any savings opportunities for our company. Consequently, we engaged SIB to review all of our telecommunication contracts.

The results achieved by SIB for Au Bon Pain were very favorable as SIB was able to identify some significant telecommunication savings for our organization. I do not believe we would have achieved these savings without the independent expertise of the SIB team. In fact, SIB exceeded our expectations on the project and I would highly recommend their services to other organizations for this type of review.

I would be more than happy to discuss our experience with SIB Development & Consulting's team and their services directly if that would be helpful.

Sincerely,

Michael J. Lynch
Chief Financial Officer