

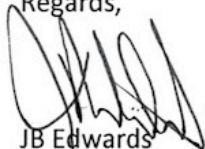
Dear SIB,

It has been a pleasure working with you these past few months on our fixed cost review. Everyone there has made this an easy process for my employees.

We were enthusiastic to sign with SIB and see what you could do, but your audit team has exceeded our expectations.

Thank you again and I would be happy to serve as a reference in the future should anyone be hesitant about signing with you!

Regards,

A handwritten signature in black ink, appearing to read "JB Edwards".

JB Edwards

CFO