



September 10th, 2010

To Whom It May Concern:

This letter is my professional recommendation for SIB Development & Consulting.

With over 80 plus retail locations under review there was a strong concern on our end that the time and energy required from our staff would be overwhelming. But SIB Development effectively communicated and set the expectation that the onus for the review would fall on them. Not only did they meet this expectation--they exceeded it. Their process of obtaining required materials and assessing past relationships with vendors was thoroughly streamlined and kept us feeling comfortable with the process every step of the way.

In addition to the little time needed from our staff, SIB Development proved their value by effectively finding better rates and redundancies with our telecom and waste removal vendors, helping us obtain better rates that will save us over \$20,000 a month(\$1,200,000 over five years).

The savings that SIB Development found for Benjamin Moore is the perfect case study of what they are capable of and how simple it can be for a company to improve their bottom line. As SIB Development works on a contingency basis and has a consistent, proven track record for assessing when there is a large percentage of savings available, there is no reason other Berkshire Hathaway subsidiaries or any company should not move forward with a review if approached by them.

Sincerely,

A handwritten signature in black ink that reads 'Joanne McGowan'. The signature is written in a cursive style with a large initial 'J' and 'M'.

Joanne McGowan

Retail Accounting Manager