

HELZBERG DIAMONDS.

March 21, 2014

To Fellow CFOs:

Helzberg's Diamond Shops Inc. (a Berkshire Hathaway subsidiary) recently engaged SIB to lower our expenses. We wanted to make sure we had the best rates available, but were happy with our current service providers. SIB assured us they could find us savings without switching our vendors.

We have been extremely pleased with SIB's work so far. They have gotten us tens of thousands of dollars just in credits and refunds for billing errors and negotiated new, reduced pricing in addition so that we will enjoy savings going forward. In addition to the end result, they were very diligent throughout the process and provided detailed reporting.

I would recommend SIB to any other business looking for a way to reduce expenses with very little effort and zero upfront cost.

Sincerely,

A handwritten signature in black ink, appearing to read "Lonnie J. Lawton". The signature is fluid and cursive, with a large initial "L" and "J".

Lonnie J. Lawton
Sr. Vice President/CFO