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August 15, 2015

To Whom It May Concern:

Our company is a Panera Bread franchisee, operating several dozen bakery-café locations in Kansas and Missouri. We recently worked with SIB on an expense review to lower our costs, and we were very pleased with the results.

SIB was easy to work with from the beginning, and we liked the way they tailored their review to the specific spending areas we wanted to target. One of the main areas of focus was our telecommunications service, and SIB was very successful in recommending multiple ways to save money in this area both in the short term and the long term. Altogether, SIB's work will reduce our company's annual costs by more than \$70,000.

In addition to these impressive results, SIB was also very professional and detailed in their approach. They communicated their findings in very thorough reports along with clear explanations. We enjoyed working with SIB and we believe other companies would benefit equally from their approach towards reducing costs.

On behalf of Original Bread, Inc., I am happy to recommend SIB Fixed Cost Reduction.

Sincerely yours,

A handwritten signature in black ink, appearing to read 'Eric Cole', written in a cursive style.

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Vice-President, Operations  
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**ORIGINAL BREAD, INC.**