

8 October 2014

Garbutt
& Elliott

The Directors
Thermwood (Europe) Limited
Unit 10
Edward Street Industrial Estate
Darlington
DL1 2UP

Dear Sirs

We hereby tender our resignation as auditors to the company with immediate effect

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances in connection with our resignation that need to be brought to the attention of the members or creditors of the company.

Yours faithfully

Garbutt & Elliott LLP

Garbutt & Elliott LLP

MONDAY



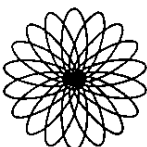
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