



December 14, 2018

To whom it may concern:

Hypertherm engaged SM Engineering to do an audit of our utility costs for our business in Minnesota. To our surprise they obtained \$37,150 in one-time utility savings and \$12,500 in recurring annual savings going forward. SM Engineering made the process so easy for us. It is not often that things are too good to be true, but this is one of them. They had the expertise to chase down the savings due us through existing legislative incentives and then pass them along to us. Thanks SM Engineering.

Sincerely,

A handwritten signature in blue ink that reads "Perry D. Seale". The signature is fluid and cursive, with the first name "Perry" and last name "Seale" clearly legible.

Perry D. Seale
Director of Facilities
Hypertherm, Inc.

A second handwritten signature in blue ink, identical to the one above, reading "Perry D. Seale".