August 1, 2011

Dear Customer,

We are pleased to have the opportunity to welcome you to the Autodesk family. In March, we were excited to announce the acquisition of Blue Ridge Numerics, Inc., which should broaden the Autodesk solution for Digital Prototyping to provide customers with a spectrum of computational fluid dynamics (CFD) capabilities. As a result we are now in the process of integrating the operations of Autodesk/Blue Ridge Numerics businesses throughout the world.

Accordingly, invoices dated August 1, 2011 and later will have new remittance addresses for you to submit your payments to. The new address information will be listed on the invoices. Please be aware of this change.

There will not be any remittance address changes for invoices dated prior to August 1, 2011. Please continue to send payment for these invoices as usual to the Blue Ridge Numerics address listed on the invoice.

We would like to take this opportunity to assure you of our commitment to maintain our positive business relationship with you. Nothing is more important to Autodesk than our ability to preserve the strong and lasting relationships with customers and partners.

We look forward to continuing to work with you in the future and, in the meantime, if you have any payment address and remittance queries in relation to this administrative change, please do not hesitate to contact our Accounts Receivable Group at: <u>AR.Group@Autodesk.com</u>.

In addition, there may be changes to some of the following items that may or may not affect your Blue Ridge Numerics accounts payable procedures:

- Payment terms, accepted types of payment and accepted types of currency
- Customs duties
- Goods and Services Tax (GST), Provincial Sales Tax (PST), Value Added Tax (VAT) and Withholding Tax
- Invoice local language support

This letter contains frequently asked questions and answers that address potential changes based on the countries where Blue Ridge Numerics business is transacted.

Autodesk values your investment in Blue Ridge Numerics products. We look forward to working with you in your continued success.

If you have any questions, please find attached a short list with contact information on how to contact your local Autodesk- Blue Ridge Numerics sales representative.

Sincerely,

Robert Kross Senior Vice President Autodesk Manufacturing

# FINANCE AND ACCOUNTS PAYABLE FAQ's

# AMERICAS (including Canada and Brazil) Brazil

#### What are Autodesk's standard payment terms in Brazil?

Autodesk's standard payment terms in Brazil are net 30 from invoice date. Beginning August 1, 2011, standard payment terms for Blue Ridge Numerics customers located in Brazil will be net 30 from invoice date.

#### In what language and currency are customers in Brazil charged?

Blue Ridge Numerics customers in Brazil will be invoiced in English and billed in USD.

#### What type of payments does Autodesk accept in Brazil?

Autodesk accepts payments in the form of wire transfer in Brazil. Blue Ridge Numerics customers located in Brazil will need to use wire transfer as their form of payment.

#### Does withholding tax apply to customers in Brazil?

Customers in Brazil should withhold the appropriate amount of withholding tax from their payment beginning August 1, 2011 if required by law.

#### <u>Canada</u>

#### What are Autodesk's standard payment terms in Canada?

Autodesk's standard payment terms in Canada are net 30 from invoice date. Beginning August 1, 2011, standard payment terms for Blue Ridge Numerics customers located in Canada will be net 30 from invoice date.

#### In what language and currency are customers in Canada charged?

Blue Ridge Numerics customers' invoices in Canada will be in English, except customers based in Quebec will be invoiced in French. Direct Blue Ridge Numerics customers in Canada will be billed in CAD or USD.

#### What type of payments does Autodesk accept in Canada?

Autodesk accepts payments in the form of wire transfer, check, or credit card in Canada. Blue Ridge Numerics customers located in Canada will need to use one of the accepted Autodesk forms of payment.

#### Does Autodesk charge sales tax in Canada?

Yes, Autodesk charges PST (outside Quebec, where applicable) or QST (in Quebec) and GST on sales in Canada. Beginning August 1, 2011, all Blue Ridge Numerics customers in Canada will be charged the applicable Canadian sales taxes.

#### **United States**

#### What are Autodesk's standard payment terms in the US?

Autodesk's standard payment terms in the US are net 30 from invoice date. Beginning August 1, 2011, standard payment terms for Blue Ridge Numerics customers located in the US will be net 30 from invoice date.

#### Does Autodesk charge sales tax in the US?

Yes, Autodesk charges state sales taxes depending on the state. Beginning August 1, 2011, all Blue Ridge Numerics customers in the US will be charged the applicable state sales tax.

#### What type of payments does Autodesk accept in the US?

Autodesk accepts payments in the form of wire transfer, check, or credit card. Blue Ridge Numerics customers located in the US will need to use one of the accepted Autodesk forms of payment.

# EMEA (including Austria, Belgium, Czech Republic, Denmark, France, Finland, Germany, Hungary, Ireland, Italy, Netherlands, Norway, Poland, Russia, Spain, Sweden, Switzerland, Turkey, the United Kingdom, Ukraine)

# Can I purchase Blue Ridge Numerics products and services directly from Autodesk on August 1, 2011, or am I required to purchase through an Autodesk distributor or reseller?

Beginning August 1, 2011, Blue Ridge Numerics customers in EMEA can purchase products and services from an authorized Autodesk Channel Partner where available. The process of signing new partners is ongoing and, once appointed, they will appear on <u>www.autodesk.com/reseller</u>. The intent is to have these partners in place by August 1, 2011, but it may take longer than this in some countries. In case that no partner appears on <u>www.autodesk.com/reseller</u> or you are not located in these territories, please consult the attached contact list which contains contact details for the Autodesk CFDesign product line.

### Austria, Belgium and Germany

What are Autodesk's standard payment terms in Austria, Belgium and Germany? Autodesk's standard payment terms in Austria, Belgium and Germany are net 30 from invoice date. Beginning August 1, 2011, standard payment terms for Blue Ridge Numerics customers located in Austria, Belgium and Germany will be net 30 from invoice date.

# In what language and currency are customers in Austria, Belgium and Germany charged?

Blue Ridge Numerics customer invoices in Germany and Austria will be in German and customers will be billed in Euros. Blue Ridge Numerics customer invoices in Belgium will be in English or French and customers will be billed in Euros.

### What type of payments does Autodesk accept in Austria, Belgium and Germany?

Autodesk accepts payments in the form of wire transfer or cheque. Blue Ridge Numerics customers located in Austria, Belgium and Germany will need to use one of the accepted Autodesk forms of payment.

#### What taxes are customers in Austria, Belgium and Germany charged?

Autodesk does not charge VAT to business customers in Austria who have Austrian VAT registration. Autodesk will charge 21% VAT to Blue Ridge Numerics customers in Belgium and 19% VAT to Blue Ridge Numerics customers in Germany. Autodesk may also charge withholding tax in some cases.

## Denmark, Ireland, the Netherlands, Switzerland and the United Kingdom What are Autodesk's standard payment terms in Denmark, Ireland, the Netherlands and the United Kingdom?

Autodesk's standard payment terms in Denmark, Ireland, the Netherlands, Switzerland and the United Kingdom are net 30 from invoice date. Beginning August 1, 2011, standard payment terms for Blue Ridge Numerics customers located in these countries will be net 30 from invoice date.

# What type of payments does Autodesk accept in Denmark, Ireland, the Netherlands, Switzerland and the United Kingdom?

Autodesk accepts payments in the form of wire transfer or cheque. Blue Ridge Numerics customers located in these countries paying via another payment method will need to use one of the accepted Autodesk forms of payment.

# What language and currency are customers in Denmark, Ireland, the Netherlands, Switzerland and the United Kingdom charged?

Beginning August 1, 2011, Blue Ridge Numerics customers in Denmark, Ireland, and the Netherlands will be invoiced in English and billed in Euros and customers in the United Kingdom will be invoiced in English and billed in GBP.

# What taxes are customers in Denmark, Ireland, the Netherlands, Switzerland and the United Kingdom charged?

Autodesk does not charge VAT to business customers in Denmark who have Denmark VAT registration. Autodesk will charge applicable VAT to Blue Ridge Numerics customers in Ireland, the Netherlands, Switzerland and the United Kingdom. Autodesk may also charge withholding tax in some cases.

# Will customers in Denmark, Ireland, the Netherlands, Switzerland and the United Kingdom be responsible for paying Customs Duties?

Blue Ridge Numerics customers in Denmark, Ireland, the Netherlands and the United Kingdom will not be responsible for paying Customs Duties; however customers in Switzerland will be responsible for paying Customs Duties. The reason for this is that Autodesk Distribution Centers are located in the U.S., Ireland, Russia and Singapore. As a result some customers ordering product outside of those locations are in fact importing product into their country.

#### Finland, Norway and Sweden

What are Autodesk's standard payment terms in Finland, Norway and Sweden? Autodesk's standard payment terms are net 30 from invoice date in Finland, Norway and Sweden. Beginning August 1, 2011, standard payment terms for Blue Ridge Numerics customers in Finland, Norway and Sweden will be net 30 from invoice date.

# In what language and currency are customers in Finland, Norway and Sweden charged?

Blue Ridge Numerics customers in Finland, Norway and Sweden will be invoiced in English and billed in either Euros or SEK.

### What type of payments does Autodesk accept in Finland, Norway and Sweden?

Autodesk accepts payments in the form of wire transfer and cheque in Finland, Norway and Sweden. Blue Ridge Numerics customers located in Finland, Norway and Sweden will need to use wire transfer or cheque as their form of payment.

#### What taxes are customers in Finland, Norway and Sweden charged?

Autodesk does not charge VAT to business customers in Finland and Norway who have local VAT registration. Autodesk will charge 25% VAT to Blue Ridge Numerics customers in Sweden. Autodesk may also charge withholding tax in some cases.

# Will customers in Finland, Norway and Sweden be responsible for paying Customs Duties?

Blue Ridge Numerics customers in Finland and Sweden will not be responsible for paying Customs Duties; however customers in Norway will be responsible for paying Customs Duties. The reason for this is that Autodesk Distribution Centers are located in the U.S., Ireland, Russia and Singapore. As a result some customers ordering product outside of those locations are in fact importing product into their country.

#### **France**

#### What are Autodesk's standard payment terms in France?

Autodesk's standard payment terms in France are either net 45 from invoice date. Beginning August 1, 2011, standard payment terms for Blue Ridge Numerics customers located in France will be net 45 from invoice date.

#### In what language and currency are customers in France charged?

Blue Ridge Numerics customers in France will be invoiced in French and billed in Euros.

#### What type of payments does Autodesk accept in France?

Autodesk accepts payments in the form of wire transfer and cheque in France. Blue Ridge Numerics customers located in France will need to use wire transfer or cheque as their form of payment.

#### What taxes are customers in France charged?

Autodesk charges 19.6% VAT to customers in France. Autodesk may also charge withholding tax in some cases.

### <u>Italy</u>

#### What are Autodesk's standard payment terms in Italy?

Autodesk's standard payment terms in Italy are net 30 from invoice date at month end. Beginning August 1, 2011, standard payment terms for Blue Ridge Numerics customers located in Italy will be net 30 from invoice date at month end.

#### In what language and currency are customers in Italy charged?

Blue Ridge Numerics customers in Italy will be invoiced in Italian and billed in Euros.

#### What type of payments does Autodesk accept in Italy?

Autodesk accepts payments in the form of wire transfer and cheque in Italy. Blue Ridge Numerics customers located in Italy will need to use wire transfer or cheque as their form of payment.

#### What taxes are customers in Italy charged?

Autodesk charges 20% VAT to customers in Italy. Autodesk may also charge withholding tax in some cases.

#### <u>Spain</u>

#### What are Autodesk's standard payment terms in Spain?

Autodesk's standard payment terms in Spain are net 45 from invoice date. Beginning August 1, 2011, standard payment terms for Blue Ridge Numerics customers located in Spain will be net 45 from invoice date.

#### In what language and currency are customers in Spain charged?

Blue Ridge Numerics customers in Spain will be invoiced in Spanish and billed in Euros.

#### What type of payments does Autodesk accept in Spain?

Autodesk accepts payments in the form of wire transfer and cheque in Spain. Blue Ridge Numerics customers located in Spain will need to use wire transfer or cheque as their form of payment.

#### What taxes are customers in Spain charged?

Autodesk will charge 18% VAT to Blue Ridge Numerics customers in Spain. Autodesk may also charge withholding tax in some cases.

#### Israel and Turkey

#### What are Autodesk's standard payment terms in Israel and Turkey?

Autodesk's standard payment terms in Israel and Turkey are net 45 from invoice date. Beginning August 1, 2011, standard payment terms for Blue Ridge Numerics customers located in Israel and Turkey will be net 45 from invoice date.

#### In what language and currency are customers in Turkey charged?

Blue Ridge Numerics customers in Israel and Turkey will be invoiced in English and billed in Euros.

#### What type of payments does Autodesk accept in Israel and Turkey?

Autodesk accepts payments in the form of wire transfer and cheque in Israel and Turkey. Blue Ridge Numerics customers located in Israel and Turkey will need to use wire transfer or cheque as their form of payment.

#### What taxes are customers in Israel and Turkey charged?

Autodesk does not charge VAT to business customers in Israel and Turkey who have local VAT registration. Autodesk may also charge withholding tax in some cases.

#### Will customers in Israel and Turkey be responsible for paying Customs Duties?

Blue Ridge Numerics customers in Israel will not be responsible for paying Customs Duties; however, Blue Ridge Numerics customers in Turkey will be responsible for paying Customs Duties. The reason for this is that Autodesk Distribution Centers are located in the U.S., Ireland, Russia and Singapore. As a result some customers ordering product outside of those locations are in fact importing product into their country.

# Eastern Europe (including Czech Republic, Hungary, Poland, Russian Federation and Ukraine)

#### What are Autodesk's standard payment terms in Eastern Europe?

Autodesk's standard payment terms in Eastern Europe are net 45 from invoice date. Beginning August 1, 2011, standard payment terms for Blue Ridge Numerics customers located in Eastern Europe will be net 45 from invoice date.

#### In what language and currency are customers in Eastern Europe charged?

Blue Ridge Numerics customers in Eastern Europe will be invoiced in English and billed in Euros.

#### What type of payments does Autodesk accept in Eastern Europe?

Autodesk accepts payments in the form of wire transfer and cheque in Eastern Europe. Blue Ridge Numerics customers located in Eastern Europe will need to use wire transfer or cheque as their form of payment.

#### What taxes are customers in Eastern Europe charged?

Autodesk does not charge VAT to business customers in Hungary, Poland and Czech Republic who have local VAT registrations. Blue Ridge Numerics customers in the Russian Federation will be subject to a reverse VAT charge of 18% and Blue Ridge Numerics customers in Ukraine will be subject to a reverse VAT charge of 20%. Reverse VAT charges are remitted by the buyer directly with the tax authority; Autodesk will not collect or remit VAT in the Russian Federation or Ukraine. Autodesk may also charge withholding tax in some cases.

# APAC (including Australia, China, Hong Kong, India, Korea, Singapore, Taiwan, Vietnam)

Can I purchase Blue Ridge Numerics products and services directly from Autodesk on August 1, 2011, or am I required to purchase through an Autodesk distributor or reseller? Beginning August 1, 2011, Blue Ridge Numerics customers in Australia, China, India, Japan, and Taiwan can purchase products and services from an authorized Autodesk Channel Partner where available. The process of signing new partners is ongoing and, once appointed, they will appear on <u>www.autodesk.com/reseller</u>. The intent is to have these partners in place by August 1, 2011, but it may take longer than this in some countries. In case that no partner appears on <u>www.autodesk.com/reseller</u> or you are not located in these territories, please consult the attached contact list which contains contact details for the Autodesk CFDesign product line.

#### Which countries will be responsible for paying Customs Duties?

Blue Ridge Numerics customers in China, Hong Kong, India, Korea, Taiwan and Vietnam will responsible for paying Customs Duties. The reason for this is that Autodesk Distribution Centers are located in the U.S., Ireland, Russia and Singapore. As a result some customers ordering product outside of those locations are in fact importing product into their country.

#### How are Customs Duties calculated?

Autodesk will declare the full cost of sale on the export invoice. Your country will calculate your customs duties based on the appropriate rate for that cost. Note that it is the customer's responsibility to declare and pay customs duties; Autodesk is not responsible for declaring or paying customs duties.

#### <u>Australia</u>

#### In what currency does Autodesk invoice customers in Australia?

Blue Ridge Numerics customers in Australia will be billed in AUD.

#### What are Autodesk's standard payment terms in Australia?

Autodesk's standard payment terms in Australia are net 30 from invoice date. Beginning August 1, 2011, standard payment terms for Blue Ridge Numerics customers located in Australia will be net 30 from invoice date.

#### What type of payments does Autodesk accept in Australia?

Autodesk accepts payments in the form of wire transfer in Australia. Blue Ridge Numerics customers located in Australia will need to use wire transfer as their form of payment.

#### What taxes are customers in Australia charged?

Blue Ridge Numerics customers in Australia will be charged 10% GST.

#### China (including Hong Kong, Taiwan) and Singapore

# In what language and currency does Autodesk invoice customers in China and Singapore?

Blue Ridge Numerics customers in China and Singapore will be invoiced in English and billed in USD.

#### What are Autodesk's standard payment terms in China and Singapore?

Blue Ridge Numerics customers in China will be billed with terms of 45 days from invoice date (subject to approval by Autodesk credit). Customers in Taiwan, Hong Kong and Singapore will be billed with terms of net 30 from invoice date (subject to approval by Autodesk credit).

#### What type of payments does Autodesk accept in China and Singapore?

Autodesk accepts payments in the form of wire transfer in China and Singapore. Blue Ridge Numerics customers located in these locations will need to use wire transfer as their form of payment.

#### Does Autodesk include GST on their invoices?

Autodesk includes GST tax on their invoices if the deliver to address is in Singapore. Beginning August 1, 2011, invoices sent to Blue Ridge Numerics customers in China with a deliver to address in Singapore will also include applicable GST.

#### <u>India</u>

#### In what language and currency does Autodesk invoice customers in India?

Blue Ridge Numerics customers in India will be invoiced in English and billed in USD.

#### What are Autodesk's standard payment terms in India?

A letter of credit or prepayment via wire transfer is strongly preferred for Blue Ridge Numerics customers in India. However, terms of 45 days from invoice date may be granted, subject to approval by Autodesk credit.

#### What type of payments does Autodesk accept in India?

Autodesk accepts payments in the form of wire transfer in India. Blue Ridge Numerics customers located in India will need to use wire transfer as their form of payment.

#### What taxes are customers in India charged?

Autodesk includes applicable GST tax on their invoices if the deliver to address is in Singapore. Beginning August 1, 2011, invoices sent to Blue Ridge Numerics customers in India with a deliver to address in Singapore will also include applicable GST.

#### <u>Japan</u>

### In what language and currency does Autodesk invoice customers in Japan?

Autodesk invoices customers in Japan in Japanese and in JPY. Beginning August 1, 2011, Blue Ridge Numerics customer will be invoiced in Japanese and billed in JPY.

#### What are Autodesk's standard payment terms in Japan?

Autodesk's standard payment terms in Japan are the close date at end of month, one month, payment date end of month. Beginning August 1, 2011, standard payment terms for Blue Ridge Numerics customers located in Japan will be the close date at end of month, one month, payment date end of month.

#### What type of payments does Autodesk accept in Japan?

Autodesk accepts payments in the form of wire transfer in Japan. Blue Ridge Numerics customers located in Japan will need to use wire transfer as their form of payment.

#### What taxes are customers in Japan charged?

Blue Ridge Numerics customers in Japan will be charged 5% GST.

#### <u>Korea</u>

#### In what language and currency does Autodesk invoice customers in Korea?

Blue Ridge Numerics customers in Korea will be invoiced in English and billed in USD.

### What are Autodesk's standard payment terms in Korea?

Autodesk's standard payment terms in Korea are net 30 from invoice date, subject to credit checks and approvals by Autodesk credit.

### What type of payments does Autodesk accept in Korea?

Autodesk accepts payments in the form of wire transfer in Korea. Blue Ridge Numerics customers located in Korea will need to use wire transfer as their form of payment.

### Does Autodesk include GST on their invoices?

Autodesk includes GST tax on their invoices if the deliver to address is in Singapore. Beginning August 1, 2011, invoices sent to Blue Ridge Numerics customers in China with a deliver to address in Singapore will also include applicable GST.

### Vietnam

**In what language and currency does Autodesk invoice customers in Vietnam?** Blue Ridge Numerics customers in Vietnam will be invoiced in English and billed in USD.

#### What are Autodesk's standard payment terms in Vietnam?

Autodesk's standard payment terms in Vietnam are prepayment. Beginning August 1, 2011, standard payment terms for Blue Ridge Numerics customers located in Vietnam will be via prepayment. Terms of net 30 from invoice date may be considered on a case by case basis, subject to approval by Autodesk credit.

#### What type of payments does Autodesk accept in Vietnam?

Autodesk accepts prepayments from customers in Vietnam. Blue Ridge Numerics customers located in Vietnam will need to prepay.

#### Does Autodesk include GST on their invoices?

Autodesk includes GST tax on their invoices if the deliver to address is in Singapore. Beginning August 1, 2011, invoices sent to Blue Ridge Numerics customers in Vietnam with a deliver to address in Singapore will also include GST.

## GENERAL

#### Who do I contact if I cannot find a reseller listed in my area?

If no reseller is listed for a given country or region, please find attached a short list with contact information on how to contact your local Autodesk-Blue Ridge Numerics sales representative.

Geographical	Sales Territory	Sales Representative	Email address	Telephone number
	United States	Shannon McGarry	shannon.mcgarry@autodesk.com	+1 434 977 2764
AMER	Canada	Shannon McGarry	shannon.mcgarry@autodesk.com	+1 434 977 2764
	Latin America	Shannon McGarry	shannon.mcgarry@autodesk.com	+1 434 977 2764
APAC	Japan (all customers)	Koei Iwamoto	koei.iwamoto@autodesk.com	+ 81 3 6221 1879
	China (all customers)	Mary Wang	mary.wang@autodesk.com	+ 86 10 6505 6848
	Taiwan (all customers)	Joseph Tang	joseph.tang@autodesk.com	+ 66 2 625 3021
	India (all customers)	Keerti Malavooru Jagadish	keerti.malvooru@autodesk.com jagadish@autodesk.com	+91 80 411 99 900
	ANZ	Rod Hunt	rod.hunt@autodesk.com	+61 (2) 9844 8000
	Asia Pacific	SIM SQUAD	SIM SQUAD - Contact	
	(excludes Japan,	SIM SQUAD.COM		
	China, India,			
	Taiwan, ANZ)			

#### Autodesk's CFdesign Sales Representative:

	Northern	Jonah Normand	jonah.normand@autodesk.com	+ 44 01252 456600
	Europe			
EMEA	(all customers)			
	Southern	Benoit Neu-Faber	benoit.neu-faber@autodesk.com	+ 33 1 46 46 38 00
	Europe			
	(all customers)			
	Central Europe	Gerd Over	gerd.over@autodesk.com	+49 277 257 62110
	(all customers)			
	Europe	Erwin Burth	erwin.burth@autodesk.com	+49 89 54769 0
	(excludes			
	Northern,			
	Southern and			
	Central Europe)			