

ExOne Co  
Form 8-K  
October 02, 2014

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**  
**Washington, D.C. 20549**

**FORM 8-K**

**CURRENT REPORT**  
**PURSUANT TO SECTION 13 OR 15(d)**  
**OF THE SECURITIES EXCHANGE ACT OF 1934**

**Date of Report (Date of earliest event reported): October 1, 2014**

**The ExOne Company**

**(Exact name of registrant as specified in its charter)**

**Delaware**  
**(State or other jurisdiction**

**of incorporation)**

**001-35806**  
**(Commission**

**File Number)**

**46-1684608**  
**(IRS Employer**

**Identification No.)**

**127 Industry Boulevard**

**North Huntingdon, Pennsylvania**  
**(Address of principal executive offices)**

**15642**  
**(Zip Code)**

**Registrant's telephone number, including area code: (724) 863-9663**

**Not Applicable**

**(Former name or former address, if changed since last report)**

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

- .. Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- .. Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- .. Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- .. Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

**Item 4.01 Changes in Registrant's Certifying Accountant.**

Effective October 1, 2014, the audit practice of ParenteBeard LLC ( ParenteBeard ), the independent registered public accounting firm of The ExOne Company (the Company ), was combined with Baker Tilly Virchow Krause, LLP ( Baker Tilly ) in a transaction pursuant to which ParenteBeard combined its operations with Baker Tilly and certain of the professional staff and partners of ParenteBeard joined Baker Tilly either as employees or partners of Baker Tilly. As a result, effective October 1, 2014, ParenteBeard resigned as the Company's independent registered public accounting firm, and with the approval of the Audit Committee of the Company's Board of Directors, Baker Tilly was engaged as the Company's independent registered public accounting firm on October 2, 2014.

During the Company's two most recent fiscal years ended December 31, 2013 and 2012, neither the Company nor anyone on its behalf has consulted with Baker Tilly regarding (i) the application of accounting principles to a specific completed or contemplated transaction; or the type of audit opinion that might be rendered on the Company's financial statements, and neither a written report nor oral advice was provided to the Company that Baker Tilly concluded was an important factor considered by the Company in reaching a decision as to any such accounting, auditing or financial reporting issue; or (ii) any matter that was either the subject of a disagreement (as that term is defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions to Item 304 of Regulation S-K) or a reportable event (as that term is defined in Item 304(a)(1)(v) of Regulation S-K).

The audit reports of ParenteBeard regarding the Company's consolidated financial statements for the two most recent fiscal years ended December 31, 2013 and 2012 did not contain an adverse opinion or disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope or accounting principles.

During the years ended December 31, 2013 and 2012, and during the interim period from the end of the most recently completed fiscal year through October 1, 2014, the date of resignation, there were (i) no disagreements with ParenteBeard on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedures, which disagreements, if not resolved to the satisfaction of ParenteBeard, would have caused it to make reference to such disagreement in its reports, and (ii) no reportable events within the meaning of Item 304(a)(1)(v) of Regulation S-K.

The Company provided ParenteBeard with a copy of this Current Report on Form 8-K (the Report ) and requested that ParenteBeard furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the above statements. A copy of ParenteBeard's letter dated October 1, 2014, stating that it is in agreement with the disclosures contained in this Report as they relate to ParenteBeard, is filed as Exhibit 16.1 to this Report.

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits

Exhibit	
No.	Description
16.1	Letter of ParenteBeard LLC, dated October 1, 2014.

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**THE EXONE COMPANY**

By: /s/ Brian W. Smith  
Brian W. Smith  
Chief Financial Officer

Dated: October 2, 2014