

January 25, 2010

CDFC - Community Dev. Finance Corp
155 Federal Street
Suite 202
Boston, MA 02110
USA
Tel.: (617)523-6262
Fax: 1-617-523-7676

Reference: line of credit

To whom it may concern:

All of us at McPherson would like to thank CDFC for its trust and assistance.

The credit line you provide us with has become an important element in our good standing . . . good standing with suppliers and worldwide customers in the physical sciences.

Due to our national and international customers, we are required to assure and financially reflect our solid standing and capability to perform and deliver.

The average high value of our spectroscopy instruments, the long manufacturing and delivery cycles and the resulting substantial work in progress inventories always raise the question of trust.

Being able to document and demonstrate your available financial support and trust in us has helped to maintain our noteworthiness, the jobs we provide and enhance our export activity.

Thank you.

Sincerely,
McPherson Inc.


Dietmar M. Schoeffel