

**COMPREHENSIVE
POWER** Inc.
420 Northboro Rd.
Marlborough, MA 01752

April 12, 2010

Robert Rosen
Community Development Finance Center (CDFC)
Senior Loan Officer
155 Federal Street, Suite 202
Boston, MA 02110

Dear Robert,

I am writing on behalf of all the current and future employees of Comprehensive Power, Inc. (CPI) to express our most sincere gratitude to you and the CDFC for enabling the preservation and growth of our company. We are also grateful to Mr. Arthur Robert from the Massachusetts Office of Business Development (MOBD) for arranging our introduction. Furthermore, I was quite impressed with the diligence of Ms. Ann M. Duffy as she worked through the financial and strategic details of our company. Together, you have reinforced my belief that Massachusetts is a great place to grow a business.

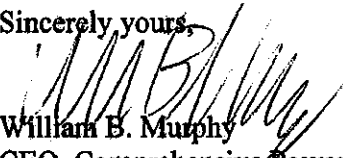
This is an excellent time to be in the power conversion business.

As you know, at CPI, we create innovative ways for our customers to convert available energy into useful power. We design and manufacture custom electric motors, generators, power conversion electronics and controls. Our products can be found in the alternative energy, marine, defense, industrial, and oil drilling markets.

Opportunities abound, and we are poised for significant growth. Such aspirations can only be achieved with sufficient working capital. Your financial assistance is the fuel we need to launch ourselves to the next level. We will continue to create local high technology jobs in both engineering and manufacturing. Incidentally, four of the last five individuals we hired are post graduates from local universities - another reason why Massachusetts is ideal for us.

Thanks again, Robert, et al, for believing in our company, for preserving and creating jobs and enabling the economic growth of our small business in the great State of Massachusetts.

Sincerely yours,


William B. Murphy
CEO, Comprehensive Power, Inc.

cc: Ms. Ann M. Duffy, CDFC
Mr. Arthur P. Robert, MOBD