



LCM Technologies, Inc.

200 Innovation Boulevard, Suite 258A
State College, Pennsylvania 16803

April 1, 2007

Re: Letter for MVM Associates' KIZ Tax Credit Service

To Whom It May Concern:

LCM Technologies was very happy with the sale price and service that we received from our tax credit broker, MVM Associates. MVM Associates took care of all of the steps to apply for and sell our credits, so that we could focus on other matters. Also, they kept us informed and were responsive to our inquiries and concerns.

I would recommend MVM's tax credit service to any firm considering selling their credits, and we plan on using their services again next year.

Sincerely,

Gary Loge
President & Chief Scientist