

DOHERTY, WALLACE, PILLSBURY AND MURPHY, P.C.

PAUL S. DOHERTY
PHILIP J. CALLAN, JR
GARY P. SHANNON
ROBERT L. LEONARD
A. CRAIG BROWN
L. JEFFREY MEEHAN
JOHN J. MCCARTHY
DAVID J. MARTEL‡
BARRY M. RYAN
DEBORAH A. BASILE¹
PAUL M. MALECK
W. GARTH JANES**
GREGORY A. SCHMIDT
MICHAEL K. CALLAN*
MICHAEL D. SWEET*
THOMAS M. GROWHOSKI
BRENDA S. DOHERTY
MICHELE A. ROOKE
KAREN K. CHADWELL†
GREGORY M. SCHMIDT
REBECCA L. BOUCHARD*
MICHAEL S. SCHNEIDER*
JESSE BELCHER-TIMME
JOSÉ A. AGUIAR*

ATTORNEYS AT LAW
ONE MONARCH PLACE, SUITE 1900
SPRINGFIELD, MASSACHUSETTS 01144-1900
TELEPHONE (413) 733-3111
FAX (413) 734-3910

60 STATE STREET
NORTHAMPTON, MA 01060
TELEPHONE (413) 584-1500
FAX (413) 584-1670

www.dwpm.com
E-Mail: brown@dwpm.com

COUNSEL
WILLIAM M. BENNETT
CLAIRE L. THOMPSON
ROSEMARY CROWLEY***

DUDLEY B. WALLACE
(1900-1987)
LOUIS W. DOHERTY
(1898-1990)
FREDERICK S. PILLSBURY
(1919-1996)
ROBERT E. MURPHY
(1919-2003)
SAMUEL A. MARSELLA
(1931-2004)

¹ REGISTERED PATENT ATTORNEY
* ALSO ADMITTED IN CONNECTICUT
‡ ALSO ADMITTED IN NEW YORK
** ALSO ADMITTED IN DISTRICT OF COLUMBIA
*** ALSO ADMITTED IN SOUTH CAROLINA

May 5, 2011

Re: Ownership of Spectrum Analytical, Inc.

To whom it may concern:

We represent Spectrum Analytical, Inc., ("Spectrum") and in that capacity we maintain the records of stock ownership with respect to Spectrum. It is my understanding that you may be under the impression that ownership interests in Spectrum are held by individuals with existing relationships with environmental consulting or engineering firms. The purpose of this letter is to confirm that Hanibal Tayeh owns 73.2472% of the issued and outstanding shares of stock of Spectrum, and the remaining issued and outstanding shares of stock of Spectrum are owned by three (3) individuals who have no relationship with any environmental consulting or engineering firms. I would be happy to provide you with additional details regarding the ownership structure of Spectrum if you have any questions or require any additional information.

I trust that this letter and any follow-up conversation you desire to have with me will resolve fully and completely the issue of the ownership of Spectrum and establish the fact that none of the owners of Spectrum have any relationship with any environmental consulting or engineering firms.

Sincerely,



A. Craig Brown

ACB/vac

cc: Hanibal Tayeh