



Dean A. Hoover, CPA
Randal L. Goshert, CPA
Joyce A. Hoover, CPA
*Michael L. Weinhold, CPA
Ronald E. Nickel, CPA*

September 25, 2013

Earl Township
Attn: Brenda S Becker, Chief Administrative Officer
517 N Railroad Avenue
New Holland, PA 17557

Dear Brenda,

In your recent letter dated September 23, 2013, you requested that we complete an Act 44 disclosure form. In reviewing the forms and related instructions, we believe that Act 44 does not require us to complete this disclosure form. The disclosure requirements apply to contractors who provide professional pension services and receive payment of any kind from the municipality's pension fund. As Certified Public Accountants, we have contracted with the Township to audit the funds of the Township. Although the audit includes the pension fund, we have not been contracted by the pension fund. In addition, we are not receiving payment from the pension fund. The audit of the Township is required even if no pension funds exists. Ultimately, the obligation for our audit fee remains with the Township.

Please contact us if you have any further questions.

Sincerely,

WEINHOLD, NICKEL & COMPANY, LLP

Linda D. Fox
Certified Public Accountant