

November 25, 2014

PERSONAL & CONFIDENTIAL  
MS BRENDA S BECKER  
TRUSTEE  
EARL TOWNSHIP  
517 N RAILROAD AVE  
NEW HOLLAND PA 17557-9758

RE Earl Township Pension Plan  
Annuity Contract No: 6-15552

Dear Ms Becker

Enclosed is the completed ACT 44 Disclosure Form. Please review the Contractors' responses to determine if there are any conflicts of interest. File the completed Disclosure Form with your pension plan documents. If the Municipality maintains a website, it is required by ACT 44 that all Disclosure Forms be posted to the website by each December 17th.

Please contact me if you have any questions about this form.

Sincerely

Mike Damm  
Sr Client Service Associate  
Retirement and Investor Services  
Phone (800) 258-9041  
Fax (866) 704-3594

Enclosure

cc Robert J Hall  
Retirement Services Office - Philadelphia

**ACT 44 DISCLOSURE FORM FOR ENTITIES PROVIDING  
PROFESSIONAL SERVICES TO THE  
EARL TOWNSHIP'S PENSION SYSTEM**

CHAPTER 7-A OF ACT 44 OF 2009 MANDATES the annual disclosure of certain information by every entity (hereinafter "**Contractor**") which is a party to a professional services contract with one of the pension funds of EARL TOWNSHIP (hereinafter the "**Requesting Municipality**"). Act 44 disclosure requirements apply to *Contractors* who provide professional pension services and receive payment of any kind from the **Requesting Municipality's** pension fund. The **Requesting Municipality** has determined that your company falls under the requirements of Act 44 and must complete this disclosure form. You are expected to submit this completed form, to the Requesting Municipality below, by **December 1, 2014**. If, for any reason you believe that Act 44 does not require you to complete this disclosure form, please provide a written explanation of your reason(s) by **November 25, 2014**.

**RETURN COMPLETED  
DISCLOSURE TO:**

Earl Township  
Attn: Brenda S Becker, Chief Administrative Officer (CAO)  
517 N Railroad Avenue  
New Holland Pa 17557  
717-354-0773  
[bbecker@earltwp.com](mailto:bbecker@earltwp.com)

**REQUIRED UPDATES:**

Where noted, information in this form must be updated in writing as changes occur.

## DEFINITIONS FOR DISCLOSURE

| TERM:  | DEFINITION:  |
|--|--|
| CONTRACTOR   | Any person, company, or other entity that receives payments, fees, or any other form of compensation from a municipal pension fund in exchange for rendering professional services for the benefit of the municipal pension fund.  |
| SUBCONTRACTOR OR ADVISOR   | Anyone who is paid a fee or receives compensation from a municipal pension system – directly or indirectly from or through a contractor.   |
| AFFILIATED ENTITY  | Any of the following: <ol style="list-style-type: none"> <li>1. A subsidiary or holding company of a lobbying firm or other business entity owned in whole or in part by a lobbying firm.</li> <li>2. An organization recognized by the Internal Revenue Service as a tax-exempt organization under section 501(c) of the Internal Revenue Code of 1986 (Public Law 99-514, 26 U.S.C. § 501 (c) ) established by a lobbyist or lobbying firm or an affiliated entity.</li> </ol>   |
| CONTRIBUTIONS  | As defined in section 1621 of the act of June 3 <sup>rd</sup> , 1937 (P.L. 1333, No. 320), known as the Pennsylvania Election Code   |
| POLITICAL COMMITTEE  | As defined in section 1621 of the act of June 3 <sup>rd</sup> , 1937 (P.L. 1333, No. 320), known as the Pennsylvania Election Code   |
| EXECUTIVE LEVEL EMPLOYEE   | <b>Any employee or person or the person's affiliated entity who:</b> <ol style="list-style-type: none"> <li>1. Can affect or influence the outcome of the person's or affiliated entity's actions, policies, or decisions relating to pensions and the conduct of business with a municipality or a municipal pension system; or</li> <li>2. Is directly involved in the implementation or development policies relating to pensions, investments, contracts or procurement or the conduct of business with a municipality or municipal pension system.</li> </ol> |
| MUNICIPAL PENSION SYSTEM   | Any qualifying pension plan, under Pennsylvania state law, for any municipality within the Commonwealth of Pennsylvania; includes the Pennsylvania Municipal Retirement System.<br><i>Example: the Police Pension Plan for the Borough of Winchesterville</i>  |
| MUNICIPAL PENSION SYSTEM OFFICIALS AND EMPLOYEES;<br>MUNICIPAL OFFICIALS AND EMPLOYEES | <b>Specifically</b> , those listed in TABLE 2 titled: <i>"List of Pension System and Municipal Officials and Employees"</i> on the next page. Where applicable, includes any employee of the <b>Requesting Municipality</b> .  |
| PROFESSIONAL SERVICES CONTRACT   | A contract to which the municipal pension system is a party that is: (1) for the purchase of professional services including investment services, legal services, real estate services, and other consulting services; and, (2) not subject to a requirement that the lowest bid be accepted.  |

## **List of Municipal Officials for the Requesting Municipality**

Certain requests for information in this form will refer to a “**List of Municipal Officials.**”

To assist you in preparing your answers, you should consider the following names to be a complete list of pension system and municipal officials and employees. Throughout this Disclosure Form, the below names will be referred to as the “*List of Municipal Officials.*”

### **Elected Officials**

Rick L Kochel, Chairman Supervisor  
Raymond M Martin, V Chairman Supervisor  
Thomas E Plitt, Supervisor

### **Appointed Officials or Employees**

Brenda S Becker - Sec/Treasurer/CAO, Non-Uniform Plan  
William Cassidy Jr. Esq., Appel & Yost LLP - Solicitor  
Linda Fox, Weinhold, Nickel & Co. - Auditor

## IDENTIFICATION OF CONTRACTORS & RELATED PERSONNEL

**CONTRACTORS:** (See “Definitions” – page 2) Any entity who currently provides service(s) by means of a Professional Services Contract to the Municipal Pension System of the **Requesting Municipality**, please complete all of the following:

Identify the Municipal Pension System(s) for which you are providing information:

Indicate all that apply with an “X”:

Non- Uniform Plan

Police Plan

Fire Plan

**\*\*NOTE:** For all that follow, you may answer the questions / items on a separate sheet of paper and attach it to this Disclosure if the space provided is not sufficient. Please reference each question / item you are responding to by the appropriate number. (example: REF – Item #1.)

1. Please provide the names and titles of all individuals providing professional services to the **Requesting Municipality’s** pension plan(s) identified above. Also include the names and titles of any advisors and subcontractors of the Contractor, identifying them as such. After each name provide a description of the responsibilities of that person with regard to the professional services being provided to each designated pension plan.

Lisa O’Tool- acting solely in her capacity as Client Service Manager with Principal Life

Mike Damm- acting solely in his capacity as Sr. Client Service Associate with Principal Life

2. Please list the name and title of any *Affiliated Entity* and their *Executive-level Employee(s)* that require disclosure; after each name, include a brief description of their duties. (See: Definitions)

N/A

3. Are any of the individuals named in **Item 1** or **Item 2** above, a current or former official or employee of the **Requesting Municipality**?

➔ **IF “YES”**, provide the name and of the person employed, their position with the municipality, and dates of employment.

NO

4. Are any of the individuals named in **Item 1** or **Item 2** above a current or former registered Federal or State lobbyist?

➔ **IF “YES”**, provide the name of the individual, specify whether they are a state or federal lobbyist, and the date of their most recent registration /renewal.

NO

**NOTICE:** All information provided for items 1- 4 above must be updated as changes occur.

5. Since December 17<sup>th</sup> 2009, has the *Contractor* or an *Affiliated Entity* paid compensation to or employed any third party intermediary, agent, or lobbyist that is to directly or indirectly communicate with an official or employee of the *Municipal Pension System* of the **Requesting Municipality** (OR), any municipal official or employee of the **Requesting Municipality** in connection with any transaction or investment involving the *Contractor* and the Municipal Pension System of the **Requesting Municipality**?

**This question does not apply** to an officer or employee of the *Contractor* who is acting within the scope of the firm's standard professional duties on behalf of the firm, including the actual provision of legal, accounting, engineering, real estate, or other professional advice, services, or assistance pursuant to the professional services contact with municipality's pension system.

- ➔ **IF "YES"**, identify: (1) whom (the third party intermediary, agent, or lobbyist) was paid the compensation or employed by the *Contractor* or *Affiliated Entity*, (2) their specific duties to directly or indirectly communicate with an official or employee of the *Municipal Pension System* of the **Requesting Municipality** (OR), any municipal official or employee of the **Requesting Municipality**, (3) the official they communicated with, and (4) the dates of this service.

NO

6. Since December 17<sup>th</sup> 2009, has the *Contractor*, or any agent, officer, director or employee of the *Contractor* solicited a contribution to any municipal officer or candidate for municipal office in the **Requesting Municipality**, or to the political party or political action committee of that official or candidate?

- ➔ **IF "YES"**, identify the agent, officer, director or employee who made the solicitation and the municipal officials, candidates, political party or political committee who were solicited (to whom the solicitation was made).

NO

7. Since December 17<sup>th</sup>, 2009: Has the *Contractor* or an *Affiliated Entity* made any contributions to a municipal official or any candidate for municipal office in the **Requesting Municipality**?

- ➔ **IF "YES"**, provide the name and address of the person(s) making the contribution, the contributor's relationship to the Contractor, The name and office or position of the person receiving the contribution , the date of the contribution, and the amount of the contribution.

NO

8. Does the *Contractor* or an *Affiliated Entity* have any direct financial, commercial or business relationship with any official identified on the *List of Municipal Officials*, of the **Requesting Municipality**?

- ➔ **IF "YES"**, identify the individual with whom the relationship exists and give a detailed description of that relationship.

**\*\*NOTE:** A written letter is required from the **Requesting Municipality** acknowledging the relationship and consenting to its existence. The letter must be attached to this disclosure. Contact the **Requesting Municipality** to obtain this letter and attach it to this disclosure before submission.

NO

9. Has the *Contractor* or an *Affiliated Entity* given any gifts having more than a nominal value to any official, employee or fiduciary – specifically, those on the *List of Municipal Officials* of the **Requesting Municipality**?

➔ **IF “YES”**, Provide the name of the person conferring the gift, the person receiving the gift, the office or position of the person receiving the gift, specify what the gift was, and the date conferred.

NO

10. Disclosure of contributions to any political entity in the Commonwealth of Pennsylvania

**Applicability:** A “yes” response is required and full disclosure is required **ONLY WHEN ALL** of the following applies:

- a) The contribution was made within the last 5 years (specifically since: December 18<sup>th</sup> 2004)
- b) The contribution was made by an officer, director, executive-level employee or owner of at least 5% of the *Contractor* or *Affiliated Entity*.
- c) The amount of the contribution was at least \$500 and in the form of:
  1. A single contribution by a person in (b.) above, **OR**
  2. The aggregate of all contributions all persons in (b.) above;
- d) The contribution was for
  1. Any candidate for any public office or any person who holds an office in the Commonwealth of Pennsylvania;
  2. The political committee of a candidate for public office or any person that holds an office in the Commonwealth of Pennsylvania.

➔ **IF “YES”**, provide the name and address of the person(s) making the contribution, the contributor’s relationship to the *Contractor*, The name and office or position of the person receiving the contribution (or the political entity / party receiving the contribution), the date of the contribution, and the amount of the contribution.

NO

11. With respect to your provision of professional services to the Municipal Pension System of the **Requesting Municipality**:

Are you aware of any apparent, potential or actual conflicts of interest with respect to any officer, director or employee of the *Contractor* and officials or employees of the **Requesting Municipality**?

**NOTE:** If, in the future, you become aware of any apparent, potential, or actual conflict of interest, you are expected to update this **Disclosure Form** immediately in writing by:

- Providing a brief synopsis of the conflict of interest (and);
- An explanation of the steps taken to address this apparent, potential, or actual conflict of interest.

➔ **IF “YES”**, Provide a detailed explanation of the circumstances which provide you with a basis to conclude that an apparent, potential, or actual conflict of interest may exist.

NO

12. To the extent that you believe that **Chapter 7-A of Act 44 of 2009** requires you to disclose any additional information beyond what has been requested above, please provide that information below or on a separate piece of paper.

N/A

November 24, 2014

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

Dear Brenda,

In your recent letter dated November 24, 2014, 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.

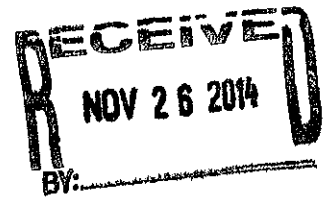
Sincerely,

WEINHOLD, NICKEL & COMPANY, LLP



Kyle M. Smith  
Certified Public Accountant





HARRY B. YOST  
 JAMES W. APPEL  
 KENNETH H. HOWARD  
 WILLIAM J. CASSIDY, JR.  
 ELAINE G. UGOLNIK  
 ROBERT W. HALLINGER  
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November 25, 2014

MERRILL L. HASSEL (1941-1972)  
 T. ROBERTS APPEL II (1961-2006)

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 NEW HOLLAND, PA  
 (717) 354-4117

STRASBURG, PA  
 (717) 687-7871

QUARRYVILLE, PA  
 (717) 786-3172

CHRISTIANA, PA  
 (810) 593-8740

Brenda S. Becker  
 Secretary/Treasurer/CAO  
 Earl Township  
 517 N. Railroad Avenue  
 New Holland PA 17557

Re: Act 44 Disclosure Form - Municipal Pension Plan

Dear Brenda:

I received your letter of November 24, 2014 regarding the Act 44 Disclosure Form. Act 44 applies only if the professional is paid out of the pension fund itself and if the fund is a party to the contract with the professional. Therefore, while Act 44 will have consequences for those professionals who receive compensation through fees earned from the pension plan itself, the Act does not regulate those professionals who perform work for a municipality but are not paid from the pension plan. Appel & Yost does not receive payment from pension plan funds and, therefore, I do not believe that we are required to complete the disclosure form.

If you wish to discuss this matter, please feel free to call me at any time.

Very truly yours,

William J. Cassidy, Jr.

WJC:dg  
 #76004 76