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September 14, 2011

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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 September 13, 2011 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
#76004-73