

Experience In Auditing Benefit Plans

Morison Cogen LLP is a full service CPA and Business Consulting firm with a department that specializes in performing audits of pension plans. We provide this audit service for approximately 55 plans. The audit of plans is a requirement for its annual reporting obligation under the Employee Retirement Income Security Act of 1974 and the Securities Exchange Act of 1934. We provide this audit service not only to our existing clients but also to public companies listed on national stock exchanges whose engaged auditors are members of the Big Four or a National Firm.

We are the independent registered public accounting firm for companies that file a Form 11-K with the Securities and Exchange Commission. Listed below is a partial list of these companies.

AmeriGas Propane, Inc.
Hercules Incorporated
Interdigital Communications Corporation
UGI Corporation

The benefit plans that we audit range in size as follows:

<u>Number of Participants</u>	<u>Total Assets</u>
100+ to 32,000	\$1,000,000 to \$1,400,000,000

The Department of Labor has an inspection program to review the audit workpapers of the independent qualified public accountants who audit more than 73,000 pension and welfare plans. In January 2007, the Department of Labor selected one of the benefit plans we audited for the year ended December 31, 2005. In the Department of Labor correspondence dated March 7, 2007, we were informed there were no audit deficiencies.

Morison Cogen LLP is a member of the AICPA Employee Benefit Plan Audit Quality Center and is registered with the Public Company Accounting Oversight Board (PCAOB). References acknowledging the firm provides a professional level of service and expertise in a timely manner without the high costs associated with using a national firm are available upon request.

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