

ISDANER & COMPANY, LLC

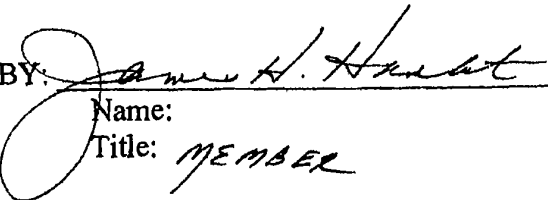
**ISDANER &
COMPANY, LLC**
CERTIFIED PUBLIC ACCOUNTANTS

ISDANER & COMPANY, LLC

Consent of Independent Auditors

We consent to the inclusion in the Official Statement dated June 10, 2009, relating to the Special Tax Revenue Refunding Bonds (City of Philadelphia Funding Program), Series of 2009 to be issued by the Pennsylvania Intergovernmental Cooperation Authority (the "Authority") of the financial statements of the Authority as of June 30, 2008 and for the year then ended and our report appearing therein.

ISDANER & COMPANY, LLC

BY: 
Name:
Title: *MEMBER*

June 10, 2009