



January 6, 2016

Mr. Harvey M. Rice, Esquire
Pennsylvania Intergovernmental Cooperation Authority
1500 Walnut Street
Suite 1600
Philadelphia, PA 19102

Dear Mr. Rice:

J. Miller & Associates, LLC is pleased to provide Pennsylvania Intergovernmental Cooperation Authority (hereinafter "you" or "your") with the accounting services described below. This letter confirms our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. The engagement between you and our firm will be governed by the terms of this letter.

Scope of Engagement

We will review the quarterly bank reconciliations at a fee of \$1,200-\$1,800 per quarter based on an hourly rate of \$75. The review includes the appropriate postings to the accounting system based on the completed bank reconciliations.

Additional Services

You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you in writing regarding the scope and estimated cost of these additional services. Engagements for additional services may necessitate that we amend this letter or issue a separate engagement letter to reflect the obligations of both parties. In the absence of any other written communications from us documenting additional services, our services will be limited to and governed by the terms of this engagement letter.

You agree that you will not and are not entitled to rely on any advice given to you by us unless it is provided in writing.

Client Responsibilities

You authorize J. Miller & Associates, LLC to accept instructions from your representative for this engagement. You agree to timely provide us with the information.

As a condition of our performing the services described above, you agree to:

- make all management decisions and perform all management functions, including determining account codings and approving all proposed journal entries;
- designate an individual who possesses suitable skill, knowledge, and/ experience, preferably within senior management, to oversee our services and serve as a liaison between you and us;
- evaluate the adequacy and results of the services performed;
- accept responsibility for the results of the accounting services; and
- establish and maintain internal controls over the accounting processes and monitor ongoing activities, including but not limited to supervision of your staff.

You agree that your management and employees are responsible for the proper recording of transactions in the records, the safekeeping of assets, and the accuracy of your trial balance and financial statements. In addition, we have no responsibility to identify and communicate deficiencies or material weaknesses in your internal control system as part of this engagement.

CPA Firm Responsibilities

We will perform the services in accordance with the Code of Professional Conduct and the Statement on Standards for Consulting Services issued by the American Institute of Certified Public Accountants.

This engagement is limited to the accounting services outlined above. J. Miller & Associates, LLC, in its sole professional judgment, reserves the right to refuse to take any action that may be construed as making management decisions or performing management functions, including determining account codings and approving journal entries. We will not perform management functions or make management decisions for you. However, we may provide advice, research materials, and recommendations to assist your management in performing its functions and making decisions within the scope of this engagement.

The above accounting services will be performed based upon information you provide to us. We will not verify or audit this information. We acknowledge that we have a separate agreement for the preparation of your annual financial statements.

Our engagement does not include any procedures designed to detect errors, fraud, or theft. Therefore, our engagement cannot be relied upon to disclose such matters.

We will perform our services under the assumption that all information you submit is true, complete and accurate according to documents and other information retained in your files.

Timing of Engagement

We expect to begin providing accounting services for the year ending June 30, 2016 upon receipt of a signed copy of this engagement letter and at a time mutually determined by Pennsylvania Intergovernmental Cooperation Authority and J. Miller & Associates, LLC.

Any extension of this engagement must be set forth in writing and signed by both parties.

Fees and Billings

Our fees for the services outlined above will be billed on a quarterly basis. Invoices are due within 10 days of receipt. Our fee is based on an hourly rate. Additionally, this fee is dependent upon the timely delivery, availability, quality, and completeness of the information you provide.

Our fee is dependent on the timely delivery, availability, quality, and completeness of the information you provide to us. If the information you provide or we request is not submitted in a timely manner, or it is incomplete or unusable, we reserve the right to delay services and charge additional fees and expenses.

We reserve the right to suspend or terminate our work due to non-payment of fees. If our work is suspended or terminated, you agree that we will not be responsible for your failure to meet governmental and other deadlines, for any penalties or interest that may be assessed against you resulting from your failure to meet such deadlines, and for any other damages (including but not limited to consequential, indirect, lost profits, or punitive damages) incurred as a result of the suspension or termination of our work.

Termination and Other Terms

You agree that any claim arising out of this engagement letter shall be made within one year of the conclusion of our services as described in *Timing of Engagement*, regardless of any longer period of time for commencing such claim as may be set by law. Claim is understood to be a demand for money or services, the service of a suit, or the institution of arbitration proceedings against J. Miller & Associates, LLC.

We reserve the right to withdraw from the engagement without completing our services for any reason, including, but not limited to, your failure to comply with the terms of this engagement letter, or as we determine professional standards require.

At the completion of our engagement, the original source documents will be returned to you. Workpapers and other documents created by us are our property. Such original workpapers will remain in our control, and copies are not to be distributed without our prior written consent.

You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope and estimated cost of these additional services. Engagements for additional services may necessitate that we amend this letter or issue a separate engagement letter to reflect the obligations of both parties. In the absence of any other written communications from us documenting additional services, our services will be limited to and governed by the terms of this engagement letter.

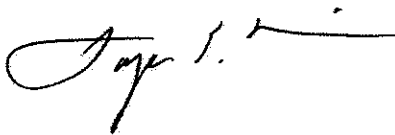
If any portion of this engagement letter is deemed invalid or unenforceable, such a finding shall not operate to invalidate the remainder of the terms set forth in this engagement letter.

Entire Agreement

This engagement letter, including any attachments, encompasses the entire agreement of the parties and supersedes all previous understandings and agreements between the parties, whether oral or written. Any modification to the terms of this engagement letter must be made in writing and signed by both parties.

We appreciate the opportunity to be of service to Pennsylvania Intergovernmental Cooperation Authority. Please date and sign the enclosed copy of this engagement letter and return it to us to acknowledge your agreement with its terms. It is our policy to initiate services only after we receive the executed engagement letter.

Very truly yours,

A handwritten signature in black ink, appearing to read "J. Miller", with a long horizontal flourish extending to the right.

J. MILLER & ASSOCIATES, LLC

APPROVED:

HR

Pennsylvania Intergovernmental Cooperation Authority

Stanley M. Rice

Authorized Officer

Executive Director

Title

1-6-16

Date