



**Consent of Independent Auditors**

We consent to the inclusion in the Preliminary Official Statement dated April 28, 2010, relating to the Special Tax Revenue Refunding Bonds (City of Philadelphia Funding Program), Series of 2010 to be issued by the Pennsylvania Intergovernmental Cooperation Authority (the "Authority") of the financial statements of the Authority as of June 30, 2009 and for the year then ended and our report appearing therein.

ISDANER & COMPANY, LLC

BY:

Juan Hartman  
Name

MEMBER  
Title

May 4, 2010

**Consent of Independent Auditors**

We consent to the inclusion in the Official Statement dated May 4, 2010, relating to the Special Tax Revenue Refunding Bonds (City of Philadelphia Funding Program), Series of 2010 to be issued by the Pennsylvania Intergovernmental Cooperation Authority (the "Authority") of the financial statements of the Authority as of June 30, 2009 and for the year then ended and our report appearing therein.

ISDANER & COMPANY, LLC

BY:

  
Name

Member  
Title

May 4, 2010