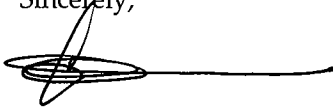


Again, we would like to stress that we believe the passage of the Act has resulted in tangible improvements in corporate governance and the accuracy of financial reports. Additionally, based on my past experience as an executive officer at two small-cap companies as well as my current experience as the audit committee chair of a small-cap company, I believe that the benefits of Section 404 to the investing public generally outweigh the costs. We believe that the recent steps taken by the PCAOB and the SEC to address the needs of smaller public companies will ultimately lead to the "right-sizing" of the Act, providing further benefit to the investing public on a much more cost-effective basis.

If you have any questions regarding the information contained in this letter, please feel free to contact me at (215) 441-4600.

Sincerely,

A handwritten signature in black ink, consisting of a stylized 'C' followed by a horizontal line that ends in a small flourish.

Christopher F. Meshginpoosh
Director, Public Company Advisory Services