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**Pender Newkirk & Company joins Audit Quality Center
for Employee Benefit Plan ERISA Audits**

TAMPA, Fla. (February 24, 2009) – Pender Newkirk & Company has committed to the highest auditing standards by joining the American Institute of Certified Public Accountants' (AICPA) **Employee Benefit Plan Audit Quality Center** for CPA firms.

The Center is a national community of CPA firms that demonstrate a commitment to employee benefit plan audit quality and is designed to raise awareness about the importance of ERISA audits. The AICPA Employee Benefit Plan Audit Quality Center membership provides its members with access to a wealth of comprehensive resources in quality employee benefit plan audits.

“As a member of the Employee Benefit Plan Audit Quality Center, we are committed to perform the highest quality audits possible. We demonstrate our commitment by voluntarily agreeing to adhere to the Center's significant membership requirements, including designating a partner to be responsible for our employee benefit plan audit practice, establishing quality control programs, performing annual internal inspection procedures, and making our firm's peer review report findings publicly available,” said Ralph Garcia, Managing Partner.

“Our Employee Benefit Plan Audit Quality Center membership provides us timely information on a variety of technical, legislative and regulatory subjects. We can then apply these resources to our clients' employee benefit plan audits to help ensure that they are in compliance with the appropriate standards and changes in regulation. Our Center membership will help us to respond nimbly to new standards and requirements to ensure we deliver the most efficient and highest quality audits possible,” continued Garcia.

The PNC Employee Benefit Plan Services Team is trained in specific procedures and techniques for the purpose of conducting employee benefit plan audits with the utmost efficiency. They possess experience in auditing plans with a broad range of asset and participant sizes.

About Pender Newkirk & Company

Founded in 1976, Pender Newkirk & Company is a full service accounting and business consulting firm based in Tampa, Florida. With eleven partners and more than 60 employees, the firm provides an array of services including audit and assurance, tax planning and preparation, Sarbanes-Oxley compliance, estate & trust, valuation, small business advisory and other consulting services to clients across a broad range of industries. For additional information about the firm and the services we offer, please visit www.pnccpa.com

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