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December 6, 2010

Northumberland County Tax Collection Committee
% Paula J. Greco, TCC Chairman
359 Ferster Hill Road
Sunbury PA 17801

Dear Paula:

In light of the position taken by the members opposing the vote for the tax collector and challenging my opinion on weighted votes in the By-Laws at the November 3, 2010 meeting, I have determined that it is no longer in my best interests or that of the Committee to continue as Solicitor. It is obvious that a portion of the committee is dissatisfied with my interpretation of the By-Laws, and regardless of the outcome, there will be dissatisfaction with my continuing as Solicitor. In addition, I have conflicts arising since I represent the Borough of Milton and West Chillisquaque Township as Solicitor, and at this point at least the Borough of Milton may become part of the group challenging the bylaws interpretation through legal action in the Northumberland County Courts. It is my policy to avoid conflicts wherever they might appear even though the Committee will obtain other counsel to defend the anticipated litigation by the opposing group.

I appreciated the opportunity to be of service to the Committee for approximately one year and enjoyed working with you. I would suggest that the officers of the Committee other counsel to represent the Committee in the lawsuit for declaratory judgment on the interpretation of the By-Laws. As far as replacement of the Solicitor is concerned, that issue may have to wait until the outcome of the lawsuit is determined or the January meeting when the Committee will reorganize and see if the members can unanimously agree on a successor Solicitor. At this point, the appointment of a new Solicitor would be a major decision and require a non-weighted per delegate vote.

Accordingly, I am formally resigning by this letter and I will not be attending any future meetings of the Committee. If you have any questions, please do not hesitate to contact me. I will be sending a final bill for services before the end of the year.

Sincerely,



ROBERT E. BENION

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