



NEUBAUER RECEIVES CERTIFICATION

January 24, 2008 — Michael S. Neubauer, CPA, CVA, MBA, a Supervisor at the firm, was recently Certified as a Valuation Analyst (CVA) by the National Association of Certified Valuation Analysts.

As a CVA, Neubauer values businesses and assets. These business valuations are used in acquisitions, mergers and divestitures, bankruptcy, buy and sell agreements, dissenting stockholder actions, divorce property settlements, estate and gift tax planning and obtaining and providing financing. He also specializes in auditing and tax accounting with extensive experience in affordable housing and manufacturing.

Joining McGill, Power, Bell & Associates in 2002, Neubauer is a member of the firm's Information Technology Committee, Valuation and Litigation Support Committee and IRS Circular 230 Committee. He received his Masters of Business Administration (MBA) and Bachelor of Science in accounting from Gannon University.

Neubauer lives in Erie with his wife, Aimee. He is treasurer of the Presque Isle Partnership and a member of Scared Heart Parish.

McGill, Power, Bell & Associates is a regional certified public accounting firm with offices in Erie and Meadville. The firm, with more than 35 CPAs, professionals and support staff, provides comprehensive accounting and financial services to corporations, other businesses, nonprofit organizations, government agencies and individuals throughout western Pennsylvania.

###