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**PRESS Announcement FOR IMMEDIATE RELEASE**

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**HEADLINE: GALLINA LLP- Best Place to Work in Bay Area**

Sacramento, CA – April 15, 2006 – GALLINA LLP- For the second year in a row, GALLINA LLP is selected as one of the best places to work in the San Francisco Bay area. This prestigious honor has been awarded by the San Francisco Business Times and the San Jose/Silicon Valley Business Journal, whose goal for the Best Places to Work competition is to create an objective process through which companies can be compared and evaluated as employers. The process involved soliciting companies to participate and was open to all companies based in the Bay Area or with major operations in the area. Companies that chose to participate undergo a two-step process. First, the publication's partner, PeopleView, an Orange County-based employee satisfaction consultant, surveys the management of each company. Second, all employees are given an opportunity to respond to questions about their employer. To be eligible for the Best Places to Work list, at least 20 percent of a company's employees must respond to the survey. Responses are entirely anonymous. The employee survey consists of 15 multiple-choice questions, plus three optional questions that allowed more detailed responses. Companies are split into three categories, by size: those with more than 500 employees in the region, those employing between 100 and 500, and those with fewer than 100 employees. Questions in both management and employee surveys address six areas that the publication considers key to employee satisfaction: communication within the company, the work environment, compensation, benefits, promotions, and recognition. GALLINA is a proud two year recipient of the award. The firm is a full-service certified public accounting firm specializing in construction, real estate, and a broad range of other businesses and individuals. Building businesses since 1970, GALLINA LLP has grown to a solid team of 15 partners and over one hundred staff members who have a wide range of experience in accounting, tax planning, claims consulting, finance, and business management. GALLINA LLP serves its clients through offices in Sacramento, Walnut Creek, San Jose, Novato, San Bruno, Chico, and Seattle. The firm's general client base spans the Western Regional States, but provides specialty services for small, mid-sized, and multi-national corporations throughout the entire United States. ###