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PRESS Announcement FOR IMMEDIATE RELEASE

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**Accounting Firms GALLINA LLP and
Bartig, Basler & Ray Announce Merger**

SACRAMENTO, CA, June 1, 2006 — GALLINA LLP, a 35-year-old Northern California Regional accounting firm that focuses on the real estate and construction industries, has announced a merger with 50 year old Bartig Basler & Ray, a Roseville-based accounting firm that focuses on tax planning and governmental auditing. The merged firms will practice under the continuing business name of GALLINA LLP.

The strengths of the two firms will provide clients of the merged entity additional resources from one source, and meet the needs of privately held and governmental entities by providing efficient and timely services in tomorrow's economy.

"This merger furthers the ongoing expansion of our services, which are focused on construction accounting, management consulting, litigation support and mergers and acquisitions," said Jack Bosley, a GALLINA partner. "Bartig Basler & Ray not only has an excellent reputation in the accounting industry, but also serves clients in 35 states — many of whom continue to work with the Bartig professionals even after relocating. That kind of loyalty gets your attention."

Frank V. Trythall, managing shareholder of Bartig Basler & Ray, said the feeling was mutual. "We've known and respected GALLINA's work and the firm's values for many years," he said. "It's going to be a good fit for all of us — and our clients are going to enjoy an even greater depth and variety of services."

Bartig Basler & Ray has a significant government auditing and accounting practice, and offers private businesses online accounting solutions as well as a full complement of accounting services, including estate and trust planning, audits, reviews and compilations, financial forecasting and projections, cash flow and budgeting analysis, tax planning and preparation, IRS representation, international taxation, state and local tax consulting.

GALLINA LLP serves its clients through offices in Sacramento, Roseville, Walnut Creek, San Jose, Novato, San Bruno, Chico, Reno and Seattle. While the firm's general client base spans the western regional states, it also specializes in auditing and consulting for small, mid-sized, and multi-national corporations throughout the country.

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