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***FOR IMMEDIATE RELEASE***

**DUNLAP, STEINBRUNER & LUBOW, INC.  
TO MERGE WITH  
BLANDING BOYER & ROCKWELL, LLP**

**Central Coast and Bay Area Accounting Firms Join Forces to Expand Services**

Carmel, CA (January 2, 2008) - The principals and employees of Dunlap, Steinbruner & Lubow, CPAs, Inc. are pleased to announce their merger, effective January 1, 2008, with the accounting firm Blanding, Boyer & Rockwell, LLP (BBR).

The new firm will be known as BBR, and will maintain offices in Carmel Rancho, Carmel-by-the-Sea, Walnut Creek and San Francisco. DSL's owners, Bruce Dunlap, Chris Steinbruner and Marsha Lubow, will continue as partners and principals of BBR.

Business and individual clients of all offices will benefit from additional services, capabilities, and resources available as a result of the merger. Everyone at the firm is looking forward to providing enhanced client services and a wider range of practice areas.

"I'm looking forward to providing additional resources and benefits to our clients, such as a substantial agriculture practice, and a large financial audit practice," commented Bruce Dunlap, partner and principal.

Chris Steinbruner, principal and managing partner of the Carmel Rancho office said, "This merger is good news for everyone involved—our clients, employees and partners of the firm. I'm especially excited by the recruitment capabilities of the larger firm, which will help us better attract and retain exceptional employees, to maintain and improve upon the high standards of services our clients have come to expect."

"Our practices compliment each other," said Gary Bong, managing partner of BBR. "Clients will gain services without changing a thing. And the firm benefits from increased scale and improved efficiencies."

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