

PRESS RELEASE

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ROTENBERG MERIL SOLOMON BERTIGER & GUTTILLA, PC ANNOUNCES MERGER

Saddle Brook, NJ – September 29, 2009 – The accounting firms of Rotenberg Meril Solomon Bertiger & Guttilla, P.C. (RMSBG) and Torchia Foster, P.A. today announced a merger which is projected to make the combined firm the largest independent accounting firm based in Bergen County. RMSBG is already ranked as one of the top 25 accounting firms in New Jersey and is one of the top 100 auditors of public companies in the nation. The merger will be effective from October 1, 2009.

RMSBG has its main offices in Saddle Brook, NJ and also has locations in Woodbridge, NJ and New York City and is an independent member of the MSI Global Alliance, an international association of accounting and law firms with member offices in 100 countries. Torchia Foster has its offices in Paramus, NJ and will be moving its staff into RMSBG's headquarters at Park 80 West in Saddle Brook. Antonio Torchia, CPA will join RMSBG as a partner and will also bring the firm's accounting professionals and support staff to RMSBG. The combined firm will operate under the Rotenberg Meril Solomon Bertiger & Guttilla, P.C. name and will have approximately 60 staff members, including 7 partners.

"The culture of both firms is highly compatible, with similar client service delivery models that focus on value based personal service with partner led delivery being a strategic imperative for both organizations," said Neal Rotenberg, managing partner of RMSBG. "The merger will bring together two well established and reputable accounting firms and create a genuine alternative to the large national and regional accounting firms in the Northern New Jersey and New York marketplace."

"Torchia Foster sought to merge with a larger firm to expand the services they offer to their clients, have the capability to better service clients, be able to service its clients worldwide through the MSI Global Alliance and to be able to utilize the advanced audit and tax technologies of RMSBG," said Torchia Foster's managing partner, Antonio Torchia. "Merging with RMSBG will be a good fit for our employees and our clients," he said. "Our new practice will have great depth of specialist skill in areas such as tax, audit, valuation and SEC reporting, as well as the people to deliver these services. We will continue to offer our clients our practical and cost-effective approach which has been the hallmark of our individual successes in the past." Mr. Torchia said significant planning had already commenced to ensure a smooth transition for clients.

About Rotenberg Meril Solomon Bertiger & Guttilla

Rotenberg Meril Solomon Bertiger & Guttilla, PC is a certified public accounting firm, with offices in Saddle Brook and Woodbridge, New Jersey and New York City. The firm provides accounting, audit, tax, business valuation, litigation support and business consulting services. The firm is a member of both the Private Companies Section and Center for Audit Quality Center of the American Institute of Certified Public Accountants, and is registered with the Public Company Accounting Oversight Board. The firm, which was established in 1986, is one of the largest accounting firms in New Jersey and delivers services worldwide through its affiliation with the MSI Global Alliance, an association of independent accounting and law firms. The firm's services include SEC audit and compliance for public companies, business valuation, litigation support, forensic investigations, estate planning, benefit plan auditing, tax return compliance, international tax planning, insurance premium auditing, and audit and tax services to both private and public companies in the real estate, construction, life sciences, technology, medical, restaurant and other industries. For further information, visit the firm's website at WWW.RMSBG.COM.

About Torchia Foster, PA

Torchia Foster, PA is a certified public accounting firm, with offices in Paramus, New Jersey. The firm provides accounting and tax services to small to medium sized business clients and high net worth individuals. The firm services a diversified client base including medical and legal professionals, real estate developers, importers, manufacturers, wholesalers, internet based companies, estates, trusts, non-profits and various food related entities. The firm is a member of the American Institute of Certified Public Accountants and NJ and NY State CPA Societies.