

**CROSKEY LANNI, PC
AND HIRZEL JACKSON & SWAINE, P.C.
ANNOUNCE MERGER**

(Rochester, MI, July 28, 2012)– Croskey Lanni, PC, (www.croskeylanni.com) headquartered in Rochester Hills, Michigan is merging Hirzel Jackson & Swaine, P.C. into its practice. The merger will create a combined firm in excess of 30 associates, continuing as one of Metro Detroit's premier firms focused on serving the accounting, tax, and business advisory needs of a diversified local, regional and national client base. HJS, its partners and staff will remain in their existing offices in Novi, MI. The combined firm will operate as Croskey Lanni, PC.

Ben Swaine and Dick Shovan, principles of HJS, will remain with the firm and continue in their existing roles managing client services for the firm's combined client base. "Combining our firms with the talent of Ben Swaine, Dick Shovan and their team helps us to better serve our ever-expanding and growing practice. We are enthusiastic about continuing the high level of service and expertise they provide to their tremendous client base," said David M. Croskey, President of Croskey Lanni, PC. "These gentlemen are well known and respected in the Detroit metro area for excellent client service and a successful track record of practice growth and development. They are highly respected within the accounting profession and we are proud to have them join our team. Additionally, they have team members and niches that provide synergy and enhanced opportunity for continued successful growth."

Hirzel Jackson & Swaine, P.C. was started in 1983. Ben Swaine joined the firm soon after its initial formation and Dick Shovan joined as a shareholder in 2004. The firm now serves clients in a wide range of industries located in 15 states.

"While I am proud of my long history as a shareholder in Hirzel Jackson & Swaine, P.C., I recognize that the next step for my team and clients is to merge with a firm of comparable quality that would enable us to expand services to our local and regional clients", said Ben Swaine. He added, "Croskey Lanni shares our philosophy of helping our clients grow and succeed. The merger will broaden and deepen our existing industry specialization, enabling us to offer more comprehensive business advice tailored to our clients". Dick Shovan added, "Professionalism is my top priority. I am proud to become a part of the Croskey Lanni Team, who share the commitment to clients and the CPA profession where I have extensive involvement with the Michigan Association of CPAs."

Transition Advisors, (www.transitionadvisors.com) a leading merger and acquisition consulting firm exclusively serving the national accounting community, assisted in this transaction.

Further information regarding this release may be obtained by contacting:

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