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**Development Advisors and Dixon Hughes
Announce Strategic Alliance**

(Charlotte, NC. January 3, 2011) Development Advisors, LLC and Dixon Hughes PLLC are pleased to announce the strategic alliance between their firms. Dixon Hughes provides a wide array of assurance, tax and consulting services to clients of all sizes. Development Advisors specializes in confidential location solutions including business location analysis and site selection, incentive analysis and negotiations and real estate advisory.

Patric Zimmer, President of Development Advisors, said, "Dixon Hughes is one of the preeminent accounting firms in the country and we're delighted to formalize our working relationship. Our firms are mutually dedicated to providing the best possible services aimed at the growing needs of current and future clients."

About Development Advisors, LLC

Development Advisors is a business consulting firm specializing in confidential location solutions including location analysis and selection, incentive analysis and negotiations and real estate advisory. They help companies select the best location for their operations and negotiate incentives to support their capital investments. Development Advisors has worked throughout the United States since 1996 on projects ranging from \$2 million to over \$400 million in capital investment, including expansions, relocations, realignments, mergers and acquisitions.

About Dixon-Hughes, PLLC

Dixon Hughes is the largest accounting firm based in the Southern U.S. and ranks among the nation's top 20. With a staff of more than 1200 located in nine states, the firm provides a wide array of assurance, tax and consulting services to clients of all sizes. For more information, visit www.dixon-hughes.com.