

PRESS RELEASE

FBL L.L.P. ANNOUNCES MERGER WITH GIRARD LAVOIE MOONEY L.L.P.

Québec, January 11, 2013. –FBL L.L.P. and Girard Lavoie Mooney L.L.P. are pleased to announce that they have entered into an agreement to merge. This strategic alliance will consolidate their respective positions in the Quebec market and create new business opportunities, by expanding both the customer base and the service offering.

Partners in both firms are viewing this merger as a partnership for success, particularly since their corporate cultures are so aligned. They are firmly convinced that this is an important step forward in the direction of their shared objectives, namely, to maintain a professional service offering, on a human scale, while developing new markets in Quebec.

Under the agreement, Girard Lavoie Mooney L.L.P. will be changing its corporate name to FBL L.L.P. The merger of these two firms will bring together close to 200 professionals and approximately 15 partners, working from six offices between Québec City and Montréal. This is FBL L.L.P.'s second partnership agreement in the past few months, a sign that further changes are in the works for the coming year.

About FBL L.L.P.

Founded in 1981, FBL is a chartered accounting firm with five offices, in Montreal, Brossard, Drummondville, Acton Vale and Farnham, 165 employees and 10 partners. FBL is also the sole representative in Québec for Russell Bedford's global network and ranks 13th among the province's top 25 accounting firms. In addition to accounting services, FBL assists and strategically advises its clients in all matters related to taxation, business valuation, incorporation, business transfers, succession planning and financing sources. For further information, visit FBL at <http://www.fbl.com/>

About Girard Lavoie Mooney L.L.P.

Girard Lavoie Mooney is a recognized chartered accounting firm that has operated in the Québec area for over 30 years. In addition to traditional accounting and assurance services, the firm provides consulting services in the areas of taxation, corporate acquisition and sales and business development. Girard Lavoie Mooney has 30 employees and five partners. Further information regarding Girard Lavoie Mooney is available at <http://www.glmca.ca/>

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