



BURKEY COX EVANS & BRADFORD

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July 1, 2015

Dear Client:

We are pleased to announce the acquisition of the accounting firm of Gilchrist, Stanfield & Newquist located in Carlsbad, California. The acquisition was completed and finalized officially on June 1st, 2015. Our combined firms will operate out of the Carlsbad location as Gilchrist, Stanfield & Newquist in partners with Burkey, Cox, Evans & Bradford.

We are excited about our acquisition of Gilchrist, Stanfield & Newquist as it allows us to expand to a third location and to expand our practice area to include the communities of Northern San Diego County and Southern Riverside County. In the past, we have expanded and grown predominantly from client referrals, other professionals and our extensive involvement in our local communities. The growth and development of our professional staff has evolved in a similar manner. We believe we have attracted high-quality, committed professionals and invested in their training, development and growth. With the acquisition of the Carlsbad practice we are pleased to announce the addition to our professional staff of Dan T. Stanfield CPA, Leslie C. Newquist CPA, Kenneth S. Evans, CPA and Jennifer M. Evans, CPA.

We decided to seek to grow our practice through an acquisition because we believe that as a combined larger organization it will allow us to provide a wider array and depth of services. As you know, in our area of the country, finding and retaining excellent people is a constant challenge. A larger organization will also mean our associates will benefit from even more and stronger career opportunities.

Gilchrist, Stanfield & Newquist share the same values we do. We conducted an extensive search within our region looking for an opportunity like this. Gilchrist, Stanfield & Newquist exceeded our hopes for a firm we can combine with and continue the tradition we have for excellent service, deep expertise, and an environment our clients and associates want to be a part of.

There are many new services and areas of expertise we will be able to provide you in the future. We look forward to discussing those in more depth with you. However, there are several things we want to point out that will not change:

- All of our employees are being retained in their current roles.
- Our fee structure will not change.
- The services we have provided you in the past will continue.

Merger Letter continued

Burkey, Cox, Evans & Bradford Accountancy Corporation will continue to operate in our existing locations and have opened our new Gilchrist, Stanfield & Newquist office in their previous location at 5122 Avenida Encinas, Suite 120 Carlsbad, CA 92008-4342. Our existing phone numbers will continue to be the ones you can use to contact us.

If you have any questions about this exciting news and what it will mean for you, please contact any of us at any time. We look forward to introducing you to our new associates. We are grateful to you not only for giving us the opportunity to provide you with accounting services but for your loyalty and friendship, which have enriched our relationship. We are confident that our new affiliation will serve us all well.

Sincerely,
Burkey, Cox, Evans & Bradford

Scott Evans, CPA
Scott Evans, CPA, CFP

Laura A. Bradford, CPA
Laura A. Bradford, CPA