

Contact: Peter Acca
Phone: 973-492-1880
E-mail: pacca@mhco.com

FOR IMMEDIATE RELEASE

McKAY HOCHMAN ANNOUNCES EGTRRA CASH BALANCE PLAN DOCUMENT

CASH BALANCE PLAN DOCUMENT AVAILABLE THROUGH INTERNET-BASED DOCUMENT CREATION SYSTEM.

ALBANY, NY, November 29, 2006 — McKay Hochman Co. Inc., a leading provider of qualified plan documents, today announced the availability of Individually Designed EGTRRA cash balance plan documents. The plan was prepared by Brucker Morra, A Professional Corporation, and is being offered through McKay Hochman's Internet document creation system, DOCMAN[®].

"Prior to the Pension Protection Act of 2006 (PPA), there were many legal uncertainties regarding cash balance plans. But PPA has removed these uncertainties thus legitimizing cash balance plans," said Rich Hochman, President/COO of McKay Hochman. "We are very pleased to have partnered with Brucker Morra and several of their clients who represent the top actuarial firms in the country to develop a solution for both new cash balance plans and restated plans," Hochman continued. "All DOCMAN[®] plans are available on-demand, and the cash balance plan documents are fully compliant for EGTRRA."

With McKay Hochman's Internet DOCMAN[®], users can access the document creation and management system at any time from anywhere with an Internet connection. Subscription-based or pay-per-plan users create, review, and print qualified plan documents on-demand. Go to www.401kportal.com and click on the question mark graphic for more information.

About McKay Hochman Company, Inc.

McKay Hochman is one of America's most respected and recognized consulting firms serving the employee benefits field. Since 1979, the firm has built its reputation as an innovator in developing unique products and technical services to help clients establish and administer IRS-approved retirement plans. In addition, McKay Hochman has created a niche as an expert prototype plan mass submitter serving financial institutions, attorneys, accountants, and consultants from Maine to California plus Alaska and Hawaii. For more information call 973-492-1880 or visit *www.mhco.com*.

About Brucker Morra, A Professional Corporation

Brucker Morra, A Professional Corporation, is the largest Southern California law firm exclusively practicing employee benefits law. The firm has expertise in every tax and labor aspect of pension law.

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