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FOR IMMEDIATE RELEASE

McKay Hochman To Offer Two New Retirement Plan Education eSeminars
Top Heavy Plan Rules and Antidiscrimination Testing Online Courses Announced

ALBANY, NY, August 31, 2004 — McKay Hochman, one of the nation's most respected names in employee benefits consulting, has announced the titles and dates of two all-new eSeminars for retirement plan professionals. The new online events will cover the following topics: *Overview of Top Heavy Plan Rules and Requirements* – November 15 and *Overview of Antidiscrimination Testing* – December 2.

“We have found that specialized training for retirement plan professionals in such subject areas as top heavy plan rules and antidiscrimination testing are not generally available,” said Bob Kaplan, CFP, CPC, QPA, APA, McKay Hochman’s Director of Education and Consulting Services. “We have developed comprehensive overviews of these two important subject areas that will be readily understood in a cost-effective online environment.”

McKay Hochman eSeminars are popular among Plan Trustees, Plan Custodians, Plan Administrators, CPAs, and CFPs at all levels of expertise. The eSeminars receive high marks from attendees for their content, high levels of interactivity, and effectiveness of presentation.

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Overview of Top Heavy Plan Rules and Requirements – This eSeminar is scheduled for Monday, November 15, at 11 a.m. Eastern Time, and is intended to provide practitioners with an overview of the top heavy rules applicable to qualified retirement plans. The determination of whether a plan is top heavy and the impact of top heavy status will be reviewed.

Overview of Antidiscrimination Testing – This eSeminar is scheduled for Thursday, December 2, at 11 a.m. Eastern Time, and is intended to provide practitioners with an overview of the antidiscrimination tests required of 401(k) plans. Testing methodology and correction of failed tests will be reviewed.

The information provided in each course is practical and can be put to use immediately to establish more effective administrative procedures and reduce compliance issues. Program descriptions, individual course levels/prerequisites, CPE credit details, deadlines, and online registration for these eSeminars are available at McKay Hochman's online events site at www.newkirk.com/event/.

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.

McKay Hochman regularly conducts live regional, in-house, and online training programs on employee benefits issues. For information on regional or in-house seminars, call 973-492-1880 or visit www.mhco.com.