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FOR IMMEDIATE RELEASE

McKay Hochman Announces Two All-new eSeminars

Online courses provide overviews of recently released Final 401(k) and Proposed 403(b) regulations.

ALBANY, NY, January 11, 2005 — McKay Hochman, one of the nation's most respected names in employee benefits consulting, has announced the availability of two all-new eSeminars that will address the Final 401(k) regulations and proposed 403(b) regulations recently announced by the IRS. *The Final 401(k) Regulations* eSeminar is scheduled for Wednesday, January 26, 2005. The *Proposed 403(b) Regulations* eSeminar is scheduled for Monday, January 31, 2005. Both eSeminars begin at 11 a.m. Eastern Time.

“The Internal Revenue Service has recently issued two very important sets of Regulations that impact retirement plan professionals,” said Bob Kaplan, CFP, CPC, QPA, APA, McKay Hochman’s Director of Education and Consulting Services. “The IRS has released the final regulations governing 401(k) plans and has also proposed the first changes to 403(b) regulations in forty years,” he continued. “A clear understanding of what has changed from current practice and how this will affect maintenance of 401(k) and 403(b) arrangements is vital to all plan practitioners with interests in these types of plans.”

These highly interactive, 100-minute eSeminars are a must for retirement plan professionals involved in the administration of 401(k) and/or 403(b) plans, including Plan Trustees, Plan Custodians, Plan Administrators, CPAs, and CFPs.

Course descriptions, levels, prerequisites, and CPE credit details are available online 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.

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