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FOR IMMEDIATE RELEASE

McKay Hochman eSeminar on Roth 401(k) Deferrals Announced

Online seminar provides information needed to implement Roth deferrals

ALBANY, NY, May 3, 2005 — McKay Hochman, one of the nation's most respected names in employee benefits consulting, has announced the date and time of its latest live, hosted retirement plan education eSeminar. The company's first of three available *Are you ready for the Roth 401(k) deferrals?* eSeminars is scheduled for Tuesday, July 26, 2005, at 11 a.m. ET.

“Beginning with the 2006 plan year, employers will be able to offer Roth-type contributions as a 401(k) deferral option,” said Bob Kaplan, CFP, CPC, QPA, APA, McKay Hochman’s Director of Education and Consulting Services and course presenter. “Many retirement plan administrators have expressed excitement over this new deferral option and the savings opportunities it creates. The development of this informative course is our response to this new opportunity,” he added.

The 100-minute, intermediate-level eSeminar will provide a concise review of the recently released proposed regulations, contribution limitations, distribution and rollover issues, inclusion in ADP testing, and corrections of a failed test. Updating enrollment and communication forms will also be covered.

Complete course description information, 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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