

NEWS RELEASE

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FOR IMMEDIATE RELEASE

Ciuni & Panichi Hires Professionals

CLEVELAND, January 17, 2006 - Ciuni & Panichi, Inc., a regional accounting and consulting firm, is pleased to announce the following additions to its professional staff:

Maria Betel - *Staff Accountant, Tax*

Ms. Betel recently graduated from Cleveland State University with a Bachelor of Business Administration degree with a major in Accounting. Prior to joining C&P full time, she worked as an intern in the tax department.

James C. Oblock - *Staff Accountant, Audit & Accounting Services*

Mr. Oblock recently graduated from the University of Dayton with a Bachelor of Science degree with majors in Accounting and Economics.

Victoria I. Margulis - *Paraprofessional*

Ms. Margulis recently graduated from Cleveland State University with a Bachelor of Business Administration degree with a major in Accounting.

Ciuni & Panichi, Inc., a C&P Advisors company, complements traditional accounting, auditing, and tax services with a broad range of management advisory services including assistance with obtaining financing, mergers and acquisitions, business valuation, financial forecasts and projections, succession planning, and litigation support, among others. C&P Advisors, LLC is also comprised of National Investor Services, Ltd., a financial planning and investment advisory firm and Joel Strom Associates LLC, a management consulting firm.

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