

NEWS RELEASE

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FOR IMMEDIATE RELEASE

Ciuni & Panichi Hires Human Resources Coordinator

CLEVELAND, November 15, 2006 - Ciuni & Panichi, Inc. is pleased to announce that Jacquelyn B. Morgenstern has joined the firm as the Human Resources Coordinator.

Ms. Morgenstern earned a Master's degree in Organizational Development and a Bachelor of Arts degree from Bowling Green State University. Prior to joining Ciuni & Panichi, Ms. Morgenstern gained experience working in employee welfare and benefits administration at a large Cleveland company.

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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