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**FOR IMMEDIATE RELEASE:**

**Legacy Professionals LLP Has Successful Review By Peers**

Chicago, Illinois, January 2005 – Legacy Professionals LLP announced today that it successfully has completed a rigorous peer review of its accounting and auditing practice. The reviewer(s) concluded that the firm complies with the stringent quality control standards set by the American Institute of Certified Public Accountants (AICPA), the national professional organization of CPAs.

Legacy Professionals participates in the AICPA Peer Review Program, one of the AICPA-approved practice monitoring programs. A firm participating in any of these programs must have an independent review of its accounting and auditing practice every three years. The review was conducted under the auspices of the Illinois CPA Society following standards issued by the AICPA.

The peer review of Legacy Professionals LLP was performed by an independent CPA firm who qualified under the program's requirements for service as a reviewer. The objective of the peer review is to determine whether a CPA firm has suitable quality control policies and procedures and is complying with them. The Firm's unmodified report indicates that Legacy Professionals LLP measures up to the accounting profession's high standards of quality and professionalism. If requested, the firm will provide a copy of the report on the results of the review to all interested parties although not required to do so.

The Certified Public Accounting Firm of Legacy Professionals LLP is headquartered in Chicago and has offices in Minneapolis and Munster, IN. Legacy's 16 partners and 120 professionals provide audit, accounting, tax, consulting, and information technology services to employee benefit plans, labor organizations, not-for-profit organizations, medium-sized corporations, partnerships, sole proprietorships, and governmental entities.

The AICPA is the national professional organization of CPAs with more than 330,000 members in public practice, industry, government, and education. AICPA members are committed to the highest standards of quality, independence, and ethics in their practice. In its continuing efforts to serve the public interest, the organization sets audit standards, upholds the profession's code of conduct, provides continuing professional education, administers peer review programs, and prepares and grades the Uniform CPA Examination.

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