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**MCCAMISH
SYSTEMS**

Press Release

McCamish Systems Records Second Consecutive Unqualified SAS 70 Type II Report

Atlanta, Georgia, December 18, 2006: McCamish Systems, a leading BPO provider to the Life Insurance and Retirement Services Industries, announced today that it has received its second consecutive unqualified SAS 70 Type II Audit report for the period ending September 30, 2006. The SAS 70 audit was conducted by Porter Keadle Moore, LLP, a full service accounting and consulting firm to clients throughout the U.S. and covered McCamish's controls placed in operation and tests of operating effectiveness. SAS 70 Type II audits became mandatory for outsourced service providers due to the requirements of Section 404 of the Sarbanes-Oxley Act of 2002.

The Statement of Auditing Standards No. 70 (SAS 70) is an internationally recognized auditing standard developed by the American Institute of Certified Public Accountants to measure the reliability of a service organization's internal processes and controls. SAS 70 is widely valued because it signifies that the organization has undergone a rigorous, detailed audit of its controls by an independent accounting and auditing firm. By successfully completing a Type II audit, an organization can offer interested parties a report that provides an independent assessment of whether the controls placed in operation were suitably designed and operating effectively.

"We are very proud of these results, especially in light of the robust BPO growth we have experienced this year," said Gordon Beckham, President and CEO of McCamish Systems. "Our clients trust us with the care of their most precious assets, namely their clients. We are delighted to offer, in turn, an operational infrastructure and control system that is world class. These results evidence the leadership position McCamish Systems has taken as a premier service organization in the post-SOX environment."

Mike Betts, Senior Vice President and Chief Operating Officer said, "We are extremely pleased with the audit report as it continues to validate that our focus and attention is on providing our clients with the best back office services in the industry."

About McCamish Systems, L.L.C.

McCamish Systems is a premier, full service provider of BPO services to the Life Insurance Industry. The company supports both traditional and non-traditional life insurance and

annuities across a myriad of markets and counts half of the top twenty insurers among its many clients.

McCamish also offers a uniquely comprehensive, fully integrated, 409A compliant sales support and non-qualified benefit administration solution to institutions with the Retirement Services Industry.

McCamish's intellectual property, including VPAS[®] Life, PMACS[®], Deferral+[®], Advisorfolio[™] and VPAS[®] Benefit Plan Administration, serves as the backbone of the company's services business model and can be customized to suit unique client requirements.

The VPAS[®] Life application supports traditional and non traditional life and annuity products, including specialty products such as private placement and corporate and bank owned products. The PMACS[®] (Producer Management and Compensation System) application streamlines the administration processes related to managing and compensating insurance carrier and investment advisory firm field forces, agencies and brokers. The PMACS[®] application provides stand alone Producer Services or can be integrated with a McCamish life and annuity outsourcing business.

Deferral+[®] and Advisorfolio[™] are web-based sales support platforms that accelerate the design, sale, implementation and communication of executive benefit programs and are fully integrated with the VPAS[®] Benefit Plan Administration system which provides the recordkeeping functionality for these plans.

In addition to BPO services, McCamish deploys its intellectual property through remote processing and license solutions.

McCamish Systems is a privately held company based in Atlanta, Georgia. For more information about McCamish Systems, please contact Barbara Grissom, Steve Talnose or Steve Gondek at 800-366-0819, Excellence@McCamish.com, or visit our web site at www.McCamish.com.

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