

**WHITNEY BENEFITS
MEDIA RELEASE
August 31, 2004**

Whitney Benefits Inc. announces the purchase of the Central Middle School Building from Sheridan County School District #2. The Central Middle School Building is located in Sheridan, Wyoming. The property is located adjacent to other Whitney properties.

Whitney is a private, non-profit educational foundation located in Sheridan, Wyoming. Whitney Benefits was created under the Last Will and Testament of Edward A. Whitney, a Sheridan County resident, who passed away in 1917.

Whitney has purchased the Central Middle School Building for the continued development of educational and community resources for the residents of Sheridan County. Whitney plans to develop a collaborative assessment for the site's future utilization.

For additional information requests, please contact: Whitney Benefits President Tom Kinnison at 672-0768.