

EXHIBIT 99.1**REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

The Board of Directors
The Aristotle Corporation:

Under date of February 25, 2005, we reported on the consolidated balance sheets of The Aristotle Corporation and subsidiaries as of December 31, 2004 and 2003, and the related consolidated statements of earnings, stockholders' equity and comprehensive earnings, and cash flows for each of the years in the three-year period ended December 31, 2004, as contained in the annual report on Form 10-K for the year 2004. In connection with our audits of the aforementioned consolidated financial statements, we also audited the related consolidated financial statement schedule. This financial statement schedule is the responsibility of the Company's management. Our responsibility is to express an opinion on the financial statement schedule based on our audit.

In our opinion, such financial statement schedule, when considered in relation to the basic consolidated financial statements taken as a whole, presents fairly, in all material respects, the information set forth therein.

/s/ KPMG LLP

Milwaukee, Wisconsin
February 25, 2005

**SCHEDULE II - VALUATION AND QUALIFYING ACCOUNTS FOR THE YEARS ENDED
DECEMBER 31, 2004, 2003 AND 2002**

<u>DESCRIPTION</u>	<u>BALANCE AT BEGINNING OF PERIOD</u>	<u>CHARGED TO COSTS AND EXPENSES</u>	<u>CHARGED TO OTHER ACCOUNTS (a)</u>	<u>DEDUCTIONS</u>	<u>BALANCE AT END OF PERIOD</u>
Allowance for doubtful receivables					
Year ended December 31,					
2002	\$ 476,000	\$ 167,000	\$ 19,000	\$ (138,000) (b)	\$ 524,000
2003	\$ 524,000	\$ 107,000	\$ -	\$ (144,000) (b)	\$ 487,000
2004	\$ 487,000	\$ 79,000	\$ -	\$ (34,000) (b)	\$ 532,000
Inventory reserves					
Year ended December 31,					
2002	\$ 884,000	\$ 648,000	\$ 28,000	\$ (446,000) (b)	\$ 1,114,000
2003	\$ 1,114,000	\$ 308,000	\$ -	\$ (373,000) (b)	\$ 1,049,000
2004	\$ 1,049,000	\$ 386,000	\$ -	\$ (137,000) (b)	\$ 1,298,000

(a) Allowance for doubtful receivables and inventory reserves acquired in acquisitions.

(b) Includes write-offs of trade accounts receivable, net of recoveries of amounts previously written-off and write-offs of obsolete inventory.