State of Idaho

Department of State

CORPORATION REINSTATEMENT CERTIFICATE

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, do hereby certify that ITT COMPREHENSIVE EMPLOYEE BENEFIT SERVICE COMPANY, file number C 79286, a corporation organized under the laws of the State of Connecticut, forfeited its corporate powers or its right to do business in the State of Idaho on December 1, 1995.

I FURTHER CERTIFY That the corporation has on January 18, 1996, been reinstated on the records of this office, and that its corporate powers or its right to do business in the State of Idaho are hereby restored.

Dated: January 18, 1996



Pite D Enaveusa SECRETARY OF STATE

By Jonya Herold