

State of Idaho

Department of State

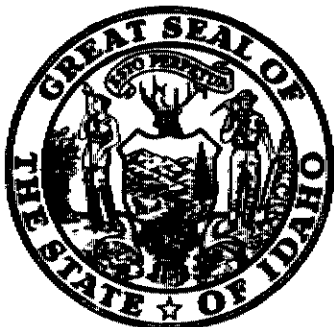
CERTIFICATE OF WITHDRAWAL OF

CORPORATE BENEFIT SYSTEMS SERVICES CORPORATION
File Number C 85655

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of an Application of CORPORATE BENEFIT SYSTEMS SERVICES CORPORATION for a Certificate of Withdrawal from this State, duly executed pursuant to the provisions of the Idaho Business Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of Withdrawal and attach hereto a duplicate original of the Application for such Certificate.

Dated: November 3, 1995



Pete T. Cenarrusa
SECRETARY OF STATE

By *Shirley Daniels*

APPLICATION FOR CERTIFICATE OF WITHDRAWAL

SECRETARY OF STATE
8 44 AM '95
STATE OF IDAHO

To the Secretary of State of Idaho

Pursuant to Section 30-1-119, Idaho Code, the undersigned Corporation hereby applies for a Certificate of withdrawal from the State of Idaho, and for that purpose submits the following statements:

- The name of the corporation is Corporate Benefit Systems Services Corporation. The name which it used in Idaho is Corporate Benefit Systems Services Corporation.
- It is incorporated under the laws of Delaware.
- It is not transacting business in the State of Idaho.
- It hereby surrenders its authority to transact business in said state.
- It revokes the authority of its registered agent in the State of Idaho to accept service of process and consents that service of process in any action, suit or proceeding based upon any cause of action arising in the State of Idaho during the time it was authorized to transact business therein may thereafter be made on it by registered or certified mail to the corporation at the address listed in item 6., below.
- The post office address to which process against the corporation may be mailed is Carl L. Baker, Vice President and Deputy General Counsel, 1300 S. Clinton St., Ft. Wayne, IN 46802.
- All sums due or accrued by this corporation to the State of Idaho have been paid.
- All known creditors or claimants have been paid or provided for, and the corporation is not involved in or threatened with litigation in any court in the State of Idaho.

By Edward B. Martin And Sharon A. Hunt
 its President/~~SECRETARY~~ (please specify) and Director its ~~SECRETARY~~ Assistant Secretary (please specify)
 Edward B. Martin Sharon A. Hunt

STATE OF Indiana)
) ss:
 COUNTY OF Allen)

I, Stacey A. Heaston, a notary public, do hereby certify that on this 30th day of October, 1995, personally appeared before me Edward B. Martin, who being by me first duly sworn, declared that (s)he is the President and Director of Corporate Benefit Systems Services Corporation

that (s)he signed the foregoing documents as President and Director of the corporation and that the statements therein contained are true.

Stacey A. Heaston
 Notary Public
 STACEY A. HEASTON
 NOTARY PUBLIC
 RESIDENT OF ALLEN COUNTY
 MY COMMISSION EXPIRES 11/07/95 TX

Submit application and filing fee to:
 Office of the Secretary of State
 Division of Corporations
 Statehouse, Room 203
 Boise, Idaho 83720

Secretary of State use only
 IDAHO SECRETARY OF STATE
 11/3/95 9:00:00 AM
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 CORPORATION FORM WITHDRAWAL
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