

F99000003815

The Churchill Benefit Corporation  
100 East Linton Boulevard  
Delray Beach, FL 33483

August 14, 2002

Amendment Section  
Division of Corporations  
P.O. Box 6327  
Tallahassee, FL 32314

600007252876--7  
-08/21/02--01037--015  
\*\*\*\*\*35.00 \*\*\*\*\*35.00

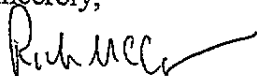
Dear Sir / Madam,

Enclosed is the "Withdrawal" form and related "Transmittal" letter pertaining to the The Churchill Benefit Corporation, New Jersey Corporation. The Corporation's State of Incorporation changed in 1999 from New Jersey to Delaware and at that time the FreeAgent.com, Inc. (cross referenced to The Churchill Benefit Corporation) was established. The required "withdrawal" paperwork was apparently not completed and therefore the State of Florida recognizes two corporations.

Also enclosed is the board of director resolution approving the name change on the Delaware Corporation from FreeAgent.com, Inc. to the legal name of the company, The Churchill Benefit Corporation.

Should you have any questions or require additional information please call me at 561-278-1351 ext. 210.

Sincerely,



Rich McCann, CPA  
Chief Financial Officer  
The Churchill Benefit Corporation

FILED  
SECRETARY OF STATE  
DIVISION OF CORPORATIONS  
2002 AUG 21 AM 10:18

Dropping D/B/A  
LFS  
8-26-02

FILED  
SECRETARY OF STATE  
DIVISION OF CORPORATIONS

2002 AUG 21 AM 10:18

***THE CHURCHILL BENEFIT CORPORATION***

***Unanimous Written Consent of  
the Board of Directors in Lieu of Meeting***

The undersigned, being all of the directors of ***THE CHURCHILL BENEFIT CORPORATION***, a Delaware corporation (the "Corporation"), ***DO HEREBY CONSENT*** to the taking of the following actions in lieu of a meeting of the Board of Directors of the Corporation, and ***DO HEREBY ADOPT*** the following resolutions by written consent, pursuant to Section 141(f) of the General Corporation Law of the State of Delaware:

***RESOLVED***, that the Corporation is no longer doing business as FreeAgent.com, Inc. The Corporation is doing business under its legal name, The Churchill Benefit Corporation, organized in the state of Delaware.

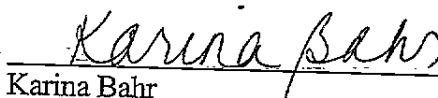
***RESOLVED***, that the proper officers of the Corporation be, and each of them hereby is, authorized to execute and deliver all such further instruments and documents and to do all such further acts and things as may be necessary or appropriate to carry out the purposes of the foregoing resolutions.

***RESOLVED***, that as used herein, "proper officers" shall mean the Chairman of the Board, the Secretary, the President, the Chief Executive Officer, the Chief Financial Officer, or any Vice President of the Corporation.

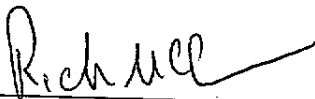
***IN WITNESS WHEREOF***, the undersigned directors have set their hands as of this 14th day of August, 2002.



William Bahr



Karina Bahr



Richard McCann