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Bette Yatso
Paralegal
Law Department
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March 5, 1998

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via AIRBORNE EXPRESS mail

Florida Secretary of State
Amendment Section
Division of Corporations
409 E. Gains Street (32399)
Tallahassee, FL 32314

Re: Pacific Corinthian Life Insurance Company

To Whom It May Concern:

This letter is a follow-up from a telephone conversation with M. Hodges, of your office, regarding the merger of Pacific Corinthian Life Insurance Company ("PCL") into Pacific Mutual Life Insurance Company ("Pacific Life"). The merger was effective October 30, 1997.

As requested, enclosed please find the executed "Application By Foreign Corporation For Withdrawal Of Authority To Transact Business Or Conduct Affairs In Florida" and a check payable to Florida Department of State, in the amount of \$35.00 that represents the Filing Fee. Once your records have been changed please notify us.

Please delete PCL from your rolls and records, as this entity is no longer in existence. Please notify others within your organization, or outside of your organization that you believe needs to know that PCL no longer exists. In addition, please advise me if I need to contact others regarding this matter.

VS MAR 11 1998

Withdr

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98 MAR -6 AM 10:20
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

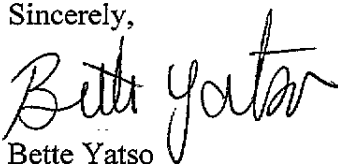
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Florida Secretary of State

The statutory and mailing address of Pacific Life will be the same as that used for PCL is as follows:

700 Newport Center Drive
Newport Beach, CA 92660.
Contact Name: General Counsel

If you have any questions, please call me at (714) 640-3107.

Sincerely,


Bette Yatso

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Encls.

**APPLICATION BY FOREIGN CORPORATION FOR WITHDRAWAL
OF AUTHORITY TO TRANSACT BUSINESS OR CONDUCT AFFAIRS
IN FLORIDA**

Pacific Corinthian Life Insurance Company
(Name of Corporation)

California

(Incorporated Under Laws Of)

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

This corporation is no longer transacting business or conducting affairs within the State of Florida and hereby voluntarily surrenders its authority to transact business or conduct affairs in Florida.

This corporation revokes the authority of its registered agent in Florida to accept service on its behalf and appoints the Department of State as its agent for service of process based on a cause of action arising during the time it was authorized to transact business or conduct affairs in Florida.

The following is a current mailing address to which the Department of State may mail a copy of any process against this corporation that may be served on the Department.

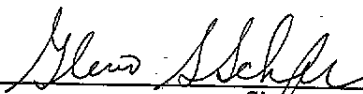
Attention: General Counsel, 700 Newport Center Drive

(Mailing Address)

Newport Beach, CA 92660

(City/ State /Zip)

The corporation agrees to notify the Department of State in the future of any change in its mailing address.


Signature

Chairman and CEO

Title

Glenn S. Schafer

Typed or printed name

March 4, 1998

Date