

FORM PTO-1594
1-31-92

U.S. DEPARTMENT OF COMMERCE
Patent and Trademark Office

RECORDATION FORM COVER SHEET
TRADEMARKS ONLY

To the Honorable Commissioner of Patents and Trademarks: Please record the attached original documents or copy thereof.

1. Name of conveying party(ies):
EBS ACQUISITION CORP.
 One Mellon Center
 Pittsburgh, PA 15258
 Individual(s) Association
 General Partnership Limited Partnership
 Corporation-State of Pennsylvania
 Other

Additional name(s) of conveying party(ies) attached? Yes No

2. Name and address of receiving party(ies):
 Name: EBS NEWCO #1, INC.
 Street Address: One Mellon Center
 City: Pittsburgh State: Pennsylvania ZIP: 15258

Individual(s) citizenship _____
 Association _____
 General Partnership _____
 Limited Partnership _____
 Corporation -State of Pennsylvania _____
 Other - _____

3. Nature of conveyance:
 Assignment Merger
 Security Agreement Change of Name
 Other - Division of Corporation

Execution Date: July 1, 2002

If assignee is not domiciled in the United States, a domestic representative designation is attached: Yes No

(Designations must be a separate document from Assignment)
 Additional name(s) and address(es) attached? Yes No

4. Application number(s) or registration number(s):

A. Trademark Application No.(s)			B. Trademark Registration No.(s)
75/919,147	76/090,838	76/055,103	
76/056,421	76/120,031	76/090,837	
76/090,836	75/919,125	76/120,030	
76/336,581			

Additional numbers attached? Yes No

5. Name and address of party to whom correspondence concerning document should be mailed:
 Name: Joan T. Pinaire, Esq.
 Internal Address: McCarter & English, L.L.P.
4 Gateway Center

Street Address: 100 Mulberry Street
 City: Newark State: New Jersey ZIP: 07101

6. Total number of applications and registrations involved: [10]

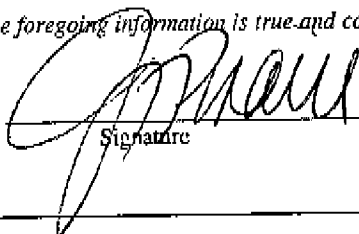
7. Total Fee (37 CFR 3.41): \$ 265.00
 Enclosed
 Authorized to be charged to deposit account

8. Deposit account number:
 (Attach duplicate copy of this page if paying by deposit account.)
502639

DO NOT USE THIS SPACE

9. Statement and Signature.
To the best of your knowledge and belief, the foregoing information is true and correct and any attached copy is a true copy of the original document.

 Joan T. Pinaire
 Name of Person Signing



 Signature

June 9, 2003

 Date

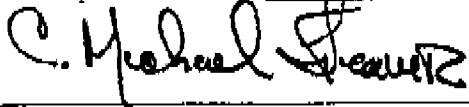
Total number of pages comprising cover sheet: [22]

2002061-385

**PENNSYLVANIA DEPARTMENT OF STATE
CORPORATION BUREAU**

Articles/Certificate of Division
(15 Pa.C.S.)

Entity Number 3042242	<input checked="" type="checkbox"/> Business Corporation (§ 1954) <input type="checkbox"/> Nonprofit Corporation (§ 5954) <input type="checkbox"/> Limited Partnership (§ 8579) <input type="checkbox"/> Limited Liability Company (§ 8964)
Name Reed Smith LLP	Document will be returned to the name and address you enter to the left. ←
Address	
City State Zip Code	

Filed with the Department of State on JUL 01 2002

 Secretary of the Commonwealth

In compliance with the requirements of the applicable provisions (relating to articles/certificate of division), the undersigned, desiring to effect a division, hereby states that:

1. The name of the dividing corporation/limited partnership/limited liability company is: EBS Acquisition Corp.

2. (Check and complete one of the following):

The dividing corporation is a domestic business and the (a) address of its current registered office in this Commonwealth or (b) name of its commercial registered office provider and the county of venue is (the Department is hereby authorized to correct the following information to conform to the records of the Department):

(a) _____
 Number and Street City State Zip County

(b) c/o CT Corporation System _____
 Name of Commercial Registered Office Provider Allegheny County

_____ The dividing corporation is a qualified foreign business incorporated/organized under the laws of _____ and the (a) address of its current registered office in this Commonwealth or (b) name of its commercial registered office provider and the county of venue is (the Department is hereby authorized to correct the following information to conform to the records of the Department):

(a) _____
 Number and Street City State Zip County

(b) c/o _____
 Name of Commercial Registered Office Provider County

_____ The dividing corporation is a nonqualified foreign business incorporated/organized under the laws of _____ and the address of its principal office under the laws of such domiciliary jurisdiction is: _____

_____ Number and Street City State Zip County

PA DEPT OF STATE

PH1108-0956221 01-CAL/OLTES
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3. The statute by or under which it was incorporated is: Business Corporation Law of 1988

4. The date of its incorporation is: November 29, 2001

5. Check one of the following:
 The dividing corporation will survive the division.
 The dividing corporation will not survive the division.

6. The name and address of the registered office in this Commonwealth or name of its commercial registered office provider and the county of venue of each domestic business resulting from the division are as follows:

Name	Registered Office Address/Commercial Registered Office Provider	County
	<u>EBS NewCo #1, Inc., c/o CT Corporation System</u>	<u>Allegheny</u>
	<u>EBS NewCo #2, Inc., c/o CT Corporation System</u>	<u>Allegheny</u>

7. (Check, and if appropriate complete, one of the following):
 The plan of division shall be effective upon filing these Articles of Division in the Department of State
 The plan of division shall be effective on July 1, 2002 at 12:00 noon
Date Hour

8. (Check one of the following):
 The dividing corporation is a domestic business corporation and the plan of division was adopted by action of the shareholders pursuant to 15 Pa.C.S. § 1905.
 The dividing corporation is a domestic business corporation and the plan of division was adopted by action of the directors and shareholders pursuant to 15 Pa.C.S. §§ 1924(a) and 1952.
 The dividing corporation is a domestic business corporation and the plan of division was adopted by action of the board of directors pursuant to 15 Pa.C.S. § 1953.

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9. (Check, and if appropriate complete, one of the following):

The plan of division is set forth in full in Exhibit A attached hereto and made a part hereof.

Pursuant to 15 Pa.C.S. § 1901/5901 (relating to omission of certain provisions from filed plans) the provisions, if any, of the plan of division that amend or constitute the operative Articles of Incorporation of the resulting corporations as in effect subsequent to the effective date of the plan are set forth in full in Exhibit A attached hereto and made a part thereof. The full text of the plan of division is on file at the principal place of business of the resulting corporation, the name and address of which is:

Name of Result ng Corporation	Number and Street	City	State	Zip

IN TESTIMONY WHEREOF, each undersigned has caused these Articles/Certificate of Division to be signed by a duly authorized officer/general partner/member or manager thereof this 15th day of July, 2002.

EBS ACQUISITION CORP.

By *James W. Donley*
Title *Vice President*

2002061-388**PLAN OF DIVISION**

THIS PLAN OF DIVISION ("Plan"), dated as of the 1st day of July, 2002, by EBS ACQUISITION CORP., a Pennsylvania corporation ("EBS" or the "Dividing Corporation").

WITNESSETH:

WHEREAS, the Dividing Corporation desires that it be divided into three corporations, with the Dividing Corporation surviving the division; and

WHEREAS, the Board of Directors and the shareholder of the Dividing Corporation have adopted resolutions approving this Plan in accordance with the Pennsylvania Business Corporation Law of 1988, as amended (the "BCL");

NOW, THEREFORE, the terms and conditions of the division, the mode of carrying the same into effect, the manner of dividing the assets and liabilities of the Dividing Corporation and all other provisions deemed desirable in connection therewith are set forth in this Plan, which is as follows:

- 1. Terms of Division.** On the Effective Date (as hereinafter defined), the Dividing Corporation shall be divided into three corporations pursuant to the provisions of Subchapter D of Chapter 19 of the BCL (the "Division").
- 2. Resulting Corporations.** The Dividing Corporation shall survive the Division. The other corporations shall be named "EBS NewCo #1 Inc." and "EBS NewCo #2 Inc.", each Pennsylvania corporations (the "New Corporations"). The Dividing Corporation and the New Corporations are sometimes hereinafter referred to as the "Resulting Corporations."
- 3. Dividing Corporation.** The corporate existence, registered office in Pennsylvania, Articles of Incorporation and bylaws of the Dividing Corporation shall be unaffected by the Division.
- 4. Articles of Incorporation.** The Articles of Incorporation of each of the New Corporations shall be as set forth in Exhibits A-1 and A-2, respectively, attached hereto and incorporated herein.
- 5. Directors and Officers.** The directors and officers of the Dividing Corporation shall, on the Effective Date, continue to serve as directors and officers of the Dividing Corporation until successors are elected and shall qualify. The directors and officers of the Dividing Corporation shall, on the Effective Date, become the initial directors and officers of each New Corporation until successors are elected and shall qualify.
- 6. Conversion of Shares.** The Division shall not affect the number of authorized shares of the Dividing Corporation. On the Effective Date, each issued and outstanding share of capital stock of the Dividing Corporation shall be converted into one share of the capital stock of the Dividing Corporation and one share of each New Corporation.

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7. **Stock Certificates; Surrender of Certificates.** On the Effective Date,
- (a) each certificate for outstanding shares of capital stock of the Dividing Corporation shall continue to represent such shares, and
 - (b) all of the certificates of capital stock of each New Corporation shall be distributed to the Dividing Corporation so that the Dividing Corporation holds the number of shares of capital stock of each New Corporation that shall have been created upon the division and conversion as set forth above.

All shares of common capital stock of the Dividing Corporation and the New Corporations so issued shall be deemed to be duly and validly issued, fully paid and nonassessable.

8. **Stock Transfer.** On the Effective Date, the stock transfer books of the Dividing Corporation shall be and shall be deemed to be closed and no transfer of shares of the capital stock of the Dividing Corporation shall thereafter be made, effected or consummated until completion of the Division.

9. **Property Rights and Liabilities.** On the Effective Date,
- (a) all of the property, real, personal and mixed, and franchises of the Dividing Corporation and all debts due on whatever account to it, including subscriptions for shares and any choses in action belonging to it, shall be deemed without further action to be vested in the Resulting Corporations in the manner specified in Exhibit B attached hereto and incorporated herein;
 - (b) all such rights, privileges, powers and franchises, and all and every other interest of the Dividing Corporation shall be thereafter as effectually the property of the Resulting Corporations as they were of the Dividing Corporation before the Division;
 - (c) the title to and interest in any real estate vested by deed, lease or otherwise in the Resulting Corporations shall not revert or be impaired in any way by reason of the Division;
 - (d) the Resulting Corporations shall each thenceforth be responsible as separate and distinct corporations only for such liabilities and obligations as each corporation may undertake or incur in its own name, and shall also be liable inter se for the liabilities of the Dividing Corporation and only the liabilities of the Dividing Corporation specified in Exhibit C attached hereto and incorporated herein;
 - (e) any liens on the property of the Dividing Corporation shall not be impaired by the Division;

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- (f) unless otherwise provided in Exhibit C, any claim existing or action or proceeding pending by or against the Dividing Corporation may be prosecuted to judgment against the Dividing Corporation (but not either New Corporation) as if the Division had not taken place.

By way of explanation and not limitation of the preceding sentence, on the Effective Date:

- (i) EBS NewCo #1 Inc. shall succeed to the MEBS Assets (as defined in Exhibit D), which shall be vested in EBS NewCo #1 Inc. and neither the Dividing Corporation nor EBS NewCo #2 Inc. shall have any further rights with respect thereto;
- (ii) EBS NewCo #1 Inc. shall have no liabilities or obligations other than the MEBS Liabilities (as defined in Exhibit D);
- (iii) EBS NewCo #2 Inc. shall succeed to the Consulting Assets (as defined in Exhibit D), which shall be vested in EBS NewCo #2 Inc. and neither the Dividing Corporation nor EBS NewCo #1 Inc. shall have any further rights with respect thereto;
- (iv) EBS NewCo #2 Inc. shall have no liabilities or obligations other than the Consulting Liabilities (as defined in Exhibit D); and
- (v) neither EBS NewCo #1 Inc. nor EBS NewCo #2 Inc. shall have any liability or responsibility for the Excluded Liabilities, which shall be solely the responsibility of the Dividing Corporation.

10. **Amendments.** This Plan may be amended by the Board of Directors of the Dividing Corporation at any time prior to the Effective Date.

11. **Termination.** This Plan may be terminated and the Division abandoned at any time prior to the Effective Date, whether before or after the approval thereof by the shareholders of the Dividing Corporation. Any such termination shall be without liability on the part of Dividing Corporation, or of its directors, officers or shareholders in connection with this Plan.

12. **Effective Date.** The Effective Date shall be July 1, 2002. This Plan shall be effective at 12:00 noon.

13. **Miscellaneous.** Prior to the Effective Date, the Dividing Corporation shall take all such action that shall be necessary or appropriate in order to effectuate the Division. In case at any time after the Effective Date of the Division, either New Corporation shall determine that any further conveyance, assignment or other document, or any further action is necessary or desirable to vest in or confirm to such New Corporation full title to all the properties, assets, rights, privileges and franchises divided herein, the officers and directors of the Dividing Corporation, at the expense of such New Corporation, shall execute and deliver all such instruments and take all such actions as such New Corporation may determine to be necessary or desirable in order to accomplish the same, and otherwise to carry out the purposes of this Plan.

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IN WITNESS WHEREOF, the Dividing Corporation has caused this Plan to be executed by its duly authorized officer as of the date first above written.

Dividing Corporation:

EBS ACQUISITION CORP.

By: *James M. Gockley*

Name: James M. Gockley

Title: Vice President

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REED SMITH PGH SCP

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Exhibit A-1

**ARTICLES OF INCORPORATION
of
EBS NEWCO #1 INC.**

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5. **Personal Liability of Directors and Officers.** (a) **Limitation on Liability of Directors.** To the fullest extent that the laws of the Commonwealth of Pennsylvania, as now in effect or as hereafter amended, permit elimination or limitation of the liability of directors, any director of the Corporation shall be personally liable for monetary damages as such for any action taken, or any failure to take any action, as a director.
- (b) **Officers: Standard of Care and Personal Liability.** An officer of the Corporation shall perform his duties as an officer in good faith, and in a manner he reasonably believes to be in the best interests of the Corporation, so long as his performance does not constitute self-dealing, willful misconduct or recklessness. A person who so performs his duties shall not be liable by reason of having been an officer of the Corporation. The provisions of this paragraph (b) shall not apply to (i) the responsibility or liability of an officer pursuant to any criminal statute or (ii) the liability of an officer for the payment of taxes pursuant to Federal, State or local law.
- (c) **Nature and Extent of Rights.** The provisions of this Article shall be deemed to be a contract with each director and officer of the Corporation who serves as such at any time while this Article is in effect, and each director and officer shall be deemed to be so serving in reliance on the provisions of this Article. Any amendment or repeal of this Article or adoption of any bylaw or provision of the Articles of Incorporation of the Corporation which has the effect of increasing director or officer liability shall operate prospectively only and shall not have any effect with respect to any action taken, or any failure to act, by a director or officer prior thereto.
6. **No Cumulative Voting.** The shareholders of the Corporation shall not be entitled to cumulate their votes for the election of directors.
7. **Amendment of Articles.** The Corporation reserves the right to amend these Articles of Incorporation to the extent and in the manner now or hereafter permitted by statute, and all rights conferred on shareholders herein or by statute are subject to amendment pursuant to the law in effect at the time of the amendment.

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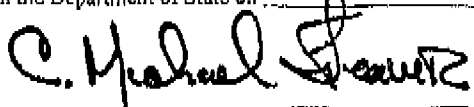
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Exhibit A-2

**ARTICLES OF INCORPORATION
of
EBS NEWCO #2 INC.**

2002061-396

PENNSYLVANIA DEPARTMENT OF STATE CORPORATION BUREAU		
Articles of Incorporation - For Profit (15 Pa.C.S.)		
Entity Number 3081225	<input checked="" type="checkbox"/> Business stock (§ 1306) <input type="checkbox"/> Business-nonstock (§ 2102) <input type="checkbox"/> Business-statutory close (§ 2303) <input type="checkbox"/> Cooperative (§ 7102)	<input type="checkbox"/> Management (§ 2703) <input type="checkbox"/> Professional (§ 2903) <input type="checkbox"/> Insurance (§ 3101)
Name Reed Smith LLP		Document will be returned to the name and address you enter to the left.
Address		
City	State Zip Code	

Filed with the Department of State on JUL 07 2002

 Secretary of the Commonwealth

In compliance with the requirements of applicable provisions (relating to corporations and unincorporated associations), the undersigned, desiring to incorporate a corporation for profit, hereby states that:

1. **Corporate Name.** The name of the Corporation is EBS NewCo #2 Inc.
2. **Registered Office.** The name of its commercial registered office provider is c/o CT Corporation System and the county of venue is Allegheny County.
3. **Business Corporation Law of 1988.** The Corporation is incorporated under the provisions of the Business Corporation Law of 1988.
4. **Stock.** The aggregate number of shares which the Corporation shall have authority to issue is 1,000 shares of Common Stock, par value \$1.00 per share.

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5. **Personal Liability of Directors and Officers. (a) Limitation on Liability of Directors.** To the fullest extent that the laws of the Commonwealth of Pennsylvania, as now in effect or as hereafter amended, permit elimination or limitation of the liability of directors, no director of the Corporation shall be personally liable for monetary damages as such for any action taken, or any failure to take any action, as a director.
- (b) Officers: Standard of Care and Personal Liability.** An officer of the Corporation shall perform his duties as an officer in good faith, and in a manner he reasonably believes to be in the best interests of the Corporation, so long as his performance does not constitute self-dealing, willful misconduct or recklessness. A person who so performs his duties shall not be liable by reason of having been an officer of the Corporation. The provisions of this paragraph (b) shall not apply to (i) the responsibility or liability of an officer pursuant to any criminal statute or (ii) the liability of an officer for the payment of taxes pursuant to Federal, State or local law.
- (c) Nature and Extent of Rights.** The provisions of this Article shall be deemed to be a contract with each director and officer of the Corporation who serves as such at any time while this Article is in effect, and each director and officer shall be deemed to be so serving in reliance on the provisions of this Article. Any amendment or repeal of this Article or adoption of any bylaw or provision of the Articles of Incorporation of the Corporation which has the effect of increasing director or officer liability shall operate prospectively only and shall not have any effect with respect to any action taken, or any failure to act, by a director or officer prior thereto.
6. **No Cumulative Voting.** The shareholders of the Corporation shall not be entitled to cumulate their votes for the election of directors.
7. **Amendment of Articles.** The Corporation reserves the right to amend these Articles of Incorporation to the extent and in the manner now or hereafter permitted by statute, and all rights conferred on shareholders herein or by statute are subject to amendment pursuant to the law in effect at the time of the amendment.

2002061-398**Exhibit B****Division of Property****1. MEBS Property**

EBS NewCo #1 Inc. shall succeed to and become the owner of all MEBS Assets (as defined in Exhibit D).

2. Consulting Property

EBS NewCo #2 Inc. shall succeed to and become the owner of all Consulting Assets (as defined in Exhibit D).

3. EBS Property

The Excluded Assets (as that term is defined in Exhibit D) shall remain the property of the Dividing Corporation.

4. Administration Pending Transfer of Certain Contracts

- (a) The Division contemplated hereby shall not constitute a transfer, by operation of law or otherwise, of any Contract which, but for this Section 4, would be a MEBS Asset or a Consulting Asset or any rights, privileges and powers of the Dividing Corporation thereunder if such transfer, without a necessary Approval of a third party, would be ineffective or would constitute a default under, or other contravention of, the provisions of any such Contract or applicable Laws or give rise to any right of acceleration of any obligation thereunder or any right to termination thereof and such Approval shall not have been obtained prior to the Effective Date (any such Contract, a "Restricted Asset").
- (b) With respect to any Restricted Asset, on the Effective Date, EBS NewCo #1 Inc. or EBS NewCo #2 Inc., as the case may be, shall, if and to the extent permitted by applicable Laws, assume the responsibility, as agent of the Dividing Corporation, to supervise, manage, administer and otherwise discharge the duties of the Dividing Corporation with respect to such Restricted Asset until the requisite Approvals are obtained (or the relevant Contracts amended to provide) for EBS NewCo #1 Inc. or EBS NewCo #2 Inc., as the case may be, to assume the Dividing Corporation's rights,

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privileges and power thereunder. Upon the receipt of such Approval (or the amendment of such Contracts), EBS NewCo #1 Inc. or EBS NewCo #2 Inc., as the case may be, will assume the Dividing Corporation's rights, privileges and powers thereunder in accordance with the terms of this Plan and such Restricted Asset shall constitute a MEBS Asset or Consulting Asset, as the case may be, for all purposes of this Plan. As compensation for acting as agent of the Dividing Corporation, with respect to any Restricted Asset pursuant to this Section 4, EBS NewCo #1 Inc. or EBS NewCo #2 Inc., as the case may be, shall be entitled to all fees, and all other revenues of the Dividing Corporation in respect thereof.

- (c) The Resulting Corporations shall cooperate and use commercially reasonable efforts after the Effective Date to obtain any Approvals required to transfer each Restricted Asset.
- (d) Without limitation on the foregoing, in the case of any Restricted Asset that is transferred to EBS NewCo #1 Inc. or EBS NewCo #2 Inc. subsequent to the Effective Date and then shall constitute a MEBS Asset or Consulting Asset, as the case may be, the Dividing Corporation shall insure that EBS NewCo #1 Inc. or EBS NewCo #2 Inc., as the case may be, obtains the benefits of each such MEBS Asset or Consulting Asset, including the present value computed using the Agreed Rate of any additional tax benefit, or the economic equivalent thereof, which would have been available to EBS NewCo #1 Inc. or EBS NewCo #2 Inc., had EBS NewCo #1 Inc. or EBS NewCo #2 Inc., as the case may be, acquired such MEBS Asset or Consulting Asset as of the Effective Date rather than when such MEBS Asset or Consulting Asset was actually acquired by EBS NewCo #1 Inc. or EBS NewCo #2 Inc. Notwithstanding the foregoing, the Dividing Corporation shall have no obligation to insure the performance of any party to any Restricted Asset or the values, including residual values, thereof.

2002061-400**Exhibit C****Division of Liabilities****1. MEBS Liabilities**

EBS NewCo #1 Inc. shall succeed to and become the obligor of all MEBS Liabilities (as defined in Exhibit D).

2. Consulting Liabilities

EBS NewCo #2 Inc. shall succeed to and become the obligor of all Consulting Liabilities (as defined in Exhibit D).

3. EBS Liabilities

The Excluded Liabilities (as defined in Exhibit D), shall remain the liabilities and obligations of the Dividing Corporation.

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2002081-401**Exhibit D****Defined Terms used in Exhibits B and C**

For purposes of Exhibits B and C, the following terms shall have the meanings specified herein:

"Agreed Rate" means, on any date, the federal funds rate reported in the "Money Rates" section of the eastern edition of The Wall Street Journal published for such date. In the event that The Wall Street Journal ceases publication of the federal funds rate or fails on any particular date to publish the federal funds rate, the federal funds rate shall refer to the rate for the last transaction in overnight federal funds arranged prior to such date by Mellon Bank, N.A.

"Approval" means any approval, authorization, consent, qualification or registration, or any waiver of any of the foregoing, required to be obtained from, or any notice, statement or other communication required to be filed with or delivered to, any Governmental Entity or another Person.

"Consulting Assets" means all assets, properties and rights of the Dividing Corporation, whether tangible or intangible, real, personal or mixed, used by the Dividing Corporation in connection with the operation of its Consulting Business (other than the Excluded Assets), including, but not limited to, those items set forth or described in Schedule D-1, attached hereto, which is current as of May 31, 2002 and shall be amended and restated as of June 30, 2002.

"Consulting Business" means the consulting line of business conducted by the Dividing Corporation.

"Consulting Liabilities" means:

(a) all liabilities and obligations, whether or not any such obligation has a value for accounting purposes or is carried or reflected on or specifically referred to in either the Dividing Corporation's books or financial statements, arising under the contracts related to the Dividing Corporation's Consulting Business; and

(b) any liability, known or unknown, absolute or contingent, arising out of, resulting from or in any way related to the Consulting Assets or the operation of the Consulting Business by the Dividing Corporation,

including, but not limited to, those items set forth or described in Schedule D-2, attached hereto, which is current as of May 31, 2002 and shall be amended and restated as of June 30, 2002.

"Contract" means any binding agreement, contract, arrangement, bond, note, commitment, franchise, indemnity, indenture, instrument, lease or license, together with any schedules or documents executed or delivered in connection therewith and any modifications, amendments or supplements thereto.

"Excluded Assets" means any and all employees of the Dividing Corporation.

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"Excluded Liabilities" means all liabilities, known or unknown, absolute or contingent, arising out of, resulting from or in any way related to the Excluded Assets after the Effective Date.

"Governmental Entity" means any government or any governmental, regulatory or administrative agency, bureau, board, commission, court, department, official, political subdivision, tribunal or other instrumentality, whether federal, state, provincial, local, domestic or foreign.

"Law" means any constitutional provision, statute, ordinance or other law, rule, regulation, or interpretation of any Governmental Entity and any Order (including, without limitation, laws relating to usury, truth in lending, credit reporting, equal credit opportunity, installment and conditional sales, sales financing and debt collection).

"MEBS Assets" means all assets, properties and rights of the Dividing Corporation, whether tangible or intangible, real, personal or mixed, used by the Dividing Corporation in connection with the operation of its MEBS Business (other than the Excluded Assets), including, but not limited to, those items set forth or described in Schedule D-3, attached hereto, which is current as of May 31, 2002 and shall be amended and restated as of June 30, 2002.

"MEBS Business" means the Mellon Employee Benefits Solutions line of business conducted by the Dividing Corporation.

"MEBS Liabilities" means:

(a) all liabilities and obligations, whether or not any such obligation has a value for accounting purposes or is carried or reflected on or specifically referred to in either the Dividing Corporation's books or financial statements, arising under the contracts related to the Dividing Corporation's MEBS Business; and

(b) any liability, known or unknown, absolute or contingent, arising out of, resulting from or in any way related to the MEBS Assets or the operation of the MEBS Business by the Dividing Corporation,

including, but not limited to, those items set forth or described in Schedule D-4, attached hereto, which is current as of May 31, 2002 and shall be amended and restated as of June 30, 2002.

"Order" means any decree, injunction, judgment, order, ruling, assessment or writ.

"Person" means an association, a corporation, a limited liability company, an individual, a partnership, a trust, an unincorporated organization or any other entity or organization, including a Governmental Entity.

2002061-403

Schedule D-1

Consulting Assets

Land & Buildings	\$7,908,519
Equipment & Other	\$6,106,421.75
Accounts Receivables	\$16,906,440
Cash & Due	\$998,153
T*Goodwill	\$38,582,967.50

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Schedule D-2
Consulting Liabilities

Other Liabilities \$2,405,827

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Schedule D-3

MEBS Assets

Land & Buildings	\$51,969,462
Equipment & Other	\$18,319,265.25
Accounts Receivables	\$21,881,230
Prepaid Expenses	\$2,652,171
Cash & Due	\$24,945,900.00
T*Goodwill	\$115,748,902.50