

State of Idaho

Office of the Secretary of State

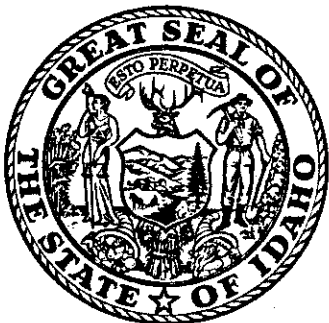
**CERTIFICATE OF WITHDRAWAL
OF
G-P GYPSUM CORPORATION**

File Number C 164436

I, BEN YSURSA, Secretary of State of the State of Idaho, hereby certify that Application for Certificate of Withdrawal from this State, has been received in this office and is 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 of the Application for such Certificate.

Dated: September 26, 2007



Ben Yursa
SECRETARY OF STATE

By

[Signature]

FILED EFFECTIVE



APPLICATION FOR CERTIFICATE OF WITHDRAWAL

(Instructions on back of application)

07 SEP 26 PM 3:55

SECRETARY OF STATE
STATE OF IDAHO

To the Secretary of State of Idaho

Pursuant to Section 30-1-1520, Idaho Code, the undersigned Corporation hereby applies for a certificate of withdrawal from the State of Idaho, and for that purpose submits the following statement:

1. The name of the corporation is:

G-P Gypsum Corporation

The name which it used in Idaho is:

2. It is incorporated under the laws of Delaware
3. It is not transacting business in the State of Idaho.
4. It hereby surrenders its authority to transact business in said state.
5. 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.
6. The post office address to which process against the corporation may be mailed is:
- 133 Peachtree Street, N.E., Atlanta, GA 30303
7. It agrees to notify the Secretary of State of the State of Idaho of any change to the address in item 6.

Signature

Typed Name Stefanie G. BoxCapacity Assistant Secretary

Customer Acct # :

(If using pre-paid account)

Secretary of State use only

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 certificate\withdrawal_corp.pdf
 Revised 07/2002

IDAHO SECRETARY OF STATE

09/26/2007 05:00

CK: 11959 CT: 20168 BH: 1077622

1 @ 20.00 = 20.00 FOR WITHDR # 2

1 @ 20.00 = 20.00 EXPEDITE C # 3

C 164436