

State of Idaho

Department of State

CERTIFICATE OF WITHDRAWAL

OF

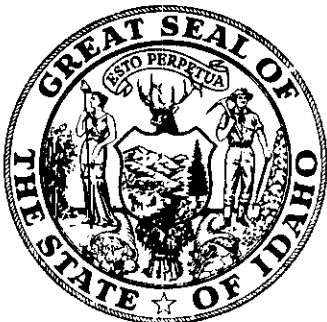
BENEFICIAL TAX MASTERS INC.

File Number C 76631

I, PETE T. CENARRUSA, secretary of State of the State of Idaho, hereby certify that Application for Certificate of Withdrawal from this State, duly executed pursuant to the provisions of the Idaho Business Corporation Act, 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: November 13, 1998



Pete T. Cenarrusa
SECRETARY OF STATE

By

[Signature]

APPLICATION FOR CERTIFICATE OF WITHDRAWAL

(Instructions on back of application)

FILED



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 Beneficial Tax Masters Inc.

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 _____
2700 Sanders Road, Law Dept., 3S, Prospect Heights, Illinois 60070
7. It agrees to notify the Secretary of State of the State of Idaho of any change to the address in Item 6.

By

A handwritten signature in black ink, appearing to be "SJ", written over a horizontal line.

Susan B. Jewell

Its Vice President

(specify capacity of signer)

Customer Acct #:

(If using pre-paid account)

Secretary of State use only
IDAHO SECRETARY OF STATE

11/13/1998 09:00
CK: 107105661 CT: 21069 BH: 161239

1 @ 20.00 = 20.00 FOR WITHDR # 2

C 76631

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