

State of Idaho

Department of State

CERTIFICATE OF WITHDRAWAL OF

THE CIT GROUP/FACTORING MANUFACTURERS HANOVER, INC.

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of an Application of THE CIT GROUP/FACTORING MANUFACTURERS HANOVER, INC. for a Certificate of Withdrawal from this State, duly signed and verified pursuant to the provisions of the Idaho Business Corporation Act, have been received in this office and are found to conform to law.

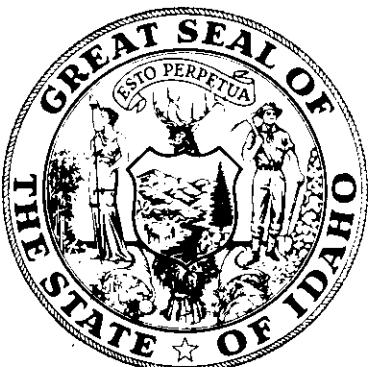
ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of Withdrawal and attach hereto a duplicate original of the Application for such Certificate.

Dated

October 25, 19 91.

Pete T. Cenarrusa
SECRETARY OF STATE

John T. Clark
Corporation Clerk



**APPLICATION FOR
CERTIFICATE OF WITHDRAWAL**

To the Secretary of State of the State of Idaho:

Pursuant to Section 30-1-119, 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 The CIT Group/Factoring Manufacturers Hanover, Inc.

_____. The name which it used in Idaho is _____

The CIT Group/Factoring Manufacturers Hanover, Inc.

2. It is incorporated under the laws of New York

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 that may be mailed is The CIT Group/Factoring Manufacturers Hanover, Inc.
1211 Avenue of the Americas, NY, NY 10036, Att: General Counsel

7. All sums due or accrued by this corporation to the State of Idaho have been paid.

8. All known creditors or claimants have been paid or provided for and the corporation is not involved in or threatened with litigation in any court in the State of Idaho.

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By Lawrence Silver 54
Lawrence Marsiello Lawrence Silver
Its Vice President
And P. Scott Oberdorf
Its Secretary

STATE OF NEW YORK)

) ss:

COUNTY OF NEW YORK)

1. Stuart B. Belanoff, a notary public, do hereby certify that on this
2nd day of October, 1991, personally appeared
before me Lawrence Marsiello S. Silver, who being by me first duly sworn,
declared that he is the Vice President of The CIT Group/Factoring Manufacturers Hanover, Inc.

that he signed the foregoing document as Vice President of the corporation and
that the statements therein contained are true.

STUART B. BELANOFF
Notary Public, State of New York
No. 31-5249030
Qualified in New York County
Commission Expires Feb. 28, 1993

Stuart B. Belanoff
Notary Public