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5258 Hohman Ave. Hammond, Ind. 46320

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Certificate of Firm Engaged in Business Under Name Other Than Its Own

STATE OF INDIANA S. S. NO. LAKE COUNTY FILED FOR RECORD

Name of Firm: Beneficial Income Tax Service. Kind of Business: Preparing individual, state and federal income tax returns. Place(s) of Business: 5258 Hohman Avenue, City of Hammond, Lake County

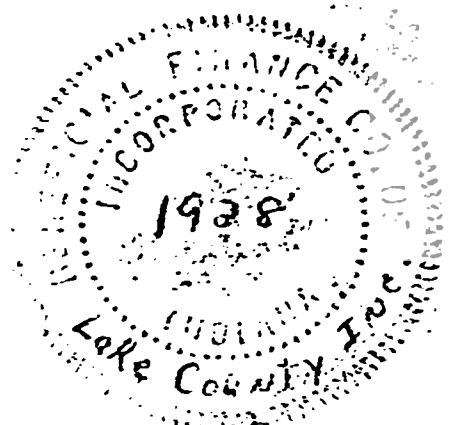
OCT 21 9 30 AM '70 ANDREW J. MICHENKO RECORDER

STOP

Name of Firm and its principal office: BENEFICIAL FINANCE CO. OF LAKE COUNTY INC. 1010 East 86th Street, Indianapolis, Indiana



By W. R. Atchison Vice-President



STATE OF DELAWARE, NEW CASTLE COUNTY, SS:

Willard R. Atchison deposes and says that he is the Vice President of BENEFICIAL FINANCE CO. OF LAKE COUNTY, INC. and has been duly authorized to execute this affidavit for and on behalf of said corporation; that he has personal knowledge of the facts above stated and that each of them are true.

IN WITNESS WHEREOF, said Willard R. Atchison has hereunto set his hand and seal this 7th day of October, 1970.

Willard R. Atchison

Subscribed and sworn to before me this 7th day of October, 1970.

My Commission Expires: Notary Public

This instrument prepared by J. D. Warren, Esq., Morristown, New Jersey