



STATEMENT OF FOREIGN QUALIFICATION LIMITED LIABILITY PARTNERSHIP

(Instructions on back of application)

The undersigned partnership hereby files a statement of foreign qualification of Limited Liability Partnership, and submits the following information to the Secretary of State pursuant to Idaho Code § 53-3-1102A.

1. The name of the foreign limited liability partnership is: Deloitte & Touche USA LLP
2. The name under which the foreign limited liability partnership will do business in Idaho is: Deloitte & Touche USA LLP
3. The street address of the partnership's chief executive office is: Ten Westport Road, P.O. Box 820, Wilton, CT 06897-0820
4. The mailing address for future correspondence, if different than the address in line 3: 4022 Sells Drive, ATTN: Partners Financial Services, Hermitage, TN 37076
5. The name and street address of the registered agent is: Mr. Larry Bird,
101 South Capitol Blvd., Suite 1800, Boise, ID 83702
6. Effective date of filing:(optional): Upon receipt
7. The domestic state for this LLP is Delaware.

7. Signature of at least two partners.

1) James E. Clyde
Typed Name James E. Clyde, Partner

2) Douglas W. Watts
Typed Name Douglas W. Watts, Partner

3) _____
Typed Name _____

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Secretary of State use only

IDAHO SECRETARY OF STATE

02/27/2001 09:00
CX: 15137 CT: 142000 IN: 381521

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