

State of Idaho

Office of the Secretary of State

AMENDED CERTIFICATE OF REGISTRATION

OF

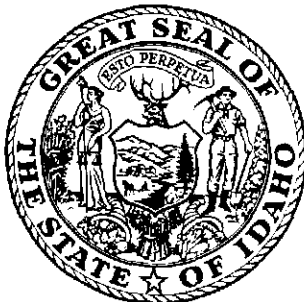
MCGLADREY LLP

File Number J 212

I, LAWRENCE DENNEY, Secretary of the State, hereby certify that an Application for Amended Foreign Registration 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 Amended Certificate of Foreign Registration to reflect the name change from **MCGLADREY LLP** to **RSM US LLP** and attach hereto a duplicate of the application for such amended certificate.

Dated: August 21, 2015



Lawrence Denney
SECRETARY OF STATE
By *[Signature]*



AMENDMENT OF FOREIGN REGISTRATION STATEMENT

Title 30, Chapter 21, Idaho Code

Base Filing fee: \$30.00.

Complete and submit the application in duplicate.

2015 AUG 21 PM 12: 03

SECRETARY OF STATE
STATE OF IDAHO

1. Entity name: McGladrey LLP

2. The entity name is amended to: RSM US LLP

a. If the new name is not available or permissible in Idaho, the name to be used in Idaho is:

3. The entity type is amended to:

- | | |
|---|--|
| <input type="checkbox"/> Business Corporation | <input type="checkbox"/> General Partnership |
| <input type="checkbox"/> Nonprofit Corporation | <input type="checkbox"/> General Cooperative Association |
| <input checked="" type="checkbox"/> Limited Liability Partnership | <input type="checkbox"/> Limited Partnership (Including a limited liability limited partnership) |
| <input type="checkbox"/> Limited Liability Company | <input type="checkbox"/> Statutory Trust, Business Trust, or Common-law Business Trust |

☐ Other: _____
(Provide unlisted foreign entity type here)

4. The entity's jurisdiction is amended to: _____

5. The street and mailing address(es) of its principal office is amended to:

| | | | |
|--|-----------------|------------------|--------------------|
| _____ (Street Address) | _____ (City) | _____ (State) | _____ (Zipcode) |
| _____ (Mailing Address, if different) | _____ (City) | _____ (State) | _____ (Zipcode) |

6. The name, capacity, and mailing address of the governor(s) is amended to:

| | | | | | |
|-----------------|---------------------|--------------------|-----------------|------------------|--------------------|
| _____ (Name) | _____ (Capacity) | _____ (Address) | _____ (City) | _____ (State) | _____ (Zipcode) |
| _____ (Name) | _____ (Capacity) | _____ (Address) | _____ (City) | _____ (State) | _____ (Zipcode) |

Typed Name: Michael Lundberg

Signature:

Capacity: Partner

Secretary of State use only

IDAHO SECRETARY OF STATE

08/21/2015 05:00

CK:98251 CT:288546 BH:1489086

1@ 30.00 = 30.00 AMD FOR RE #2

J212

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SECRETARY OF STATE

CERTIFICATE OF EXISTENCE

Date: 8/18/2015

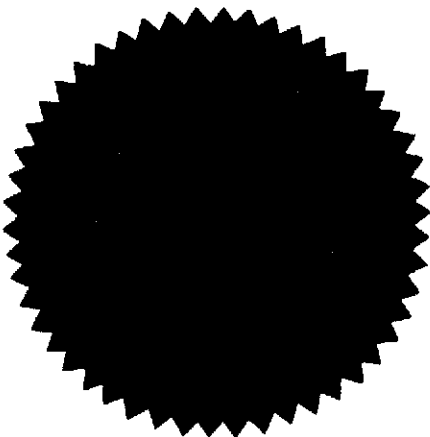
Name: RSM US LLP (486ADL - 181335)

Date of Incorporation: 12/30/1994

Duration: PERPETUAL

I, Paul D. Pate, Secretary of State of the State of Iowa, custodian of the records of incorporations, certify the following for the limited liability partnership named on this certificate:

- a. The entity is in existence and duly incorporated under the laws of Iowa.
- b. All fees, taxes and penalties required under the Iowa Uniform Partnership Act and other laws due the Secretary of State have been paid.
- c. Cancellation of statement of qualification has not been filed.
- d. Other facts of record requested by applicant will be on an attachment.



PAUL D. PATE SECRETARY OF STATE



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Date: 7/22/2015

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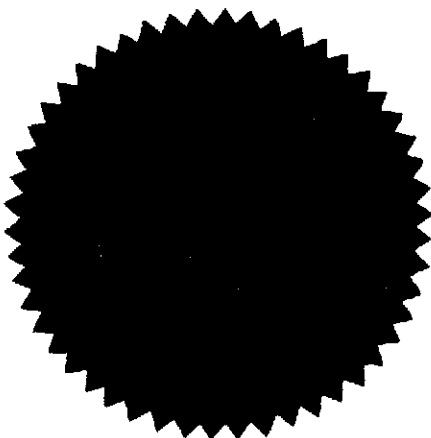
SECRETARY OF STATE

Name: RSM US LLP (486ADL - 181335)

e. I further certify that according to the records filed with the Secretary of State's office the above named corporation filed the following:

Date Filed
07/31/2015

Documents
AMENDMENT TO STATEMNT OF A DOMESTIC LIMITED
LIABILITY PARTNERSHIP changing the name from; MCGLADREY
LLP to RSM US LLP on 07/31/2015.



PAUL D. PATE SECRETARY OF STATE

