

State of Idaho

Office of the Secretary of State

**CERTIFICATE OF REGISTRATION
OF
DELOITTE & TOUCHE SERVICES, L.P.**

File Number L 4568

I Pete T. Cenarrusa, Secretary of State of the State of Idaho, hereby certify that an Application for Registration, duly executed pursuant to the provisions of the Idaho Limited Partnership 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 Registration to transact business in this State and attach hereto a duplicate of the Application for Registration.

Dated: December 27, 2000



Pete T. Cenarrusa
SECRETARY OF STATE

By *Monica Okelberry*

APPLICATION FOR REGISTRATION OF FOREIGN LIMITED PARTNERSHIP

(Instructions on back of application)

To the Secretary of State of Idaho:

Pursuant to the Chapter 2, Title 53, Idaho Code, the undersigned Limited Partnership hereby applies for registration to transact business in Idaho, and for that purpose submits the following statement:

Def for
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12-09 PM '06

1. The name of the limited partnership is Deloitte & Touche Services, L.P.
2. The name which it shall use in Idaho is Deloitte & Touche Services, L.P.
3. It was organized under the laws of Delaware on 11/15/00
(state of organization) (date)
4. The address of its registered or principal office in the state or country under the laws of which it is organized is 1209 Orange Street, Wilmington, Delaware 19801
5. The name and street address of its proposed registered agent in Idaho are C T Corporation System
c/o C T Corporation System, 300 North 6th Street, Boise, Idaho 83702
6. The address at which a list of the names, addresses and contributions of the limited partners is kept is:
4022 Sells Drive, Hermitage, TN 37076-2930
- (The limited partnership agrees to keep the list until its registration is cancelled or withdrawn.)
7. The name and business address of each general partner are:

(The limited partnership agrees to keep the list until its registration is cancelled or withdrawn.)

7. The name and business address of each general partner are:

Name	Address
D & T Services GP, LLC	4022 Sells Drive, Hermitage, TN 37076-2930

Dated December 22, 2000
[Signature] D W Watts, authorized
 By D & T Services GP, LLC
A General Partner

Revised 6/07

EDWIN ^{tal} SECRETARY OF STATE

12/27/2000 09:00
CK: 144013309 CT: 70443 BH: 369356

1 @ 100.00 = 100.00 REG FOR LP # 3
1 @ 20.00 = 20.00 EXPEDITE C # 4

L 4568

State of Delaware
Office of the Secretary of State

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I, EDWARD J. FREEL, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY "DELOITTE & TOUCHE SERVICES, L.P." IS DULY FORMED UNDER THE LAWS OF THE STATE OF DELAWARE AND IS IN GOOD STANDING AND HAS A LEGAL EXISTENCE SO FAR AS THE RECORDS OF THIS OFFICE SHOW, AS OF THE TWENTY-SIXTH DAY OF DECEMBER, A.D. 2000.

AND I DO HEREBY FURTHER CERTIFY THAT THE ANNUAL TAXES HAVE NOT BEEN ASSESSED TO DATE.



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A handwritten signature in cursive script, reading "Edward J. Freel".

Edward J. Freel, Secretary of State

AUTHENTICATION: 0877310

DATE: 12-26-00