



STATEMENT OF FOREIGN QUALIFICATION LIMITED LIABILITY PARTNERSHIP

(Instructions on back of application)

2008 APR -7 PM 4:41

SECRETARY OF STATE
STATE OF IDAHO

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 § 53-3-1102.

1. The name of the foreign limited liability partnership is:

Crowe Horwath LLP

2. The name under which the foreign limited liability partnership will do business in Idaho is:

Crowe Horwath LLP

3. The street address of the partnership's chief executive office is:

320 East Jefferson Boulevard South Bend IN 46624

4. The mailing address for future correspondence, if different than the address in line 3:

Attn: Cathy Youngers - One Mid America Plaza, Suite 700, Oak Brook, IL 60522

5. The name and street address of the registered agent is:

C T Corporation System. 1111 West Jefferson, Suite 530, Boise, ID 83702

6. Effective date of filing:(optional): _____

7. The domestic state of organization is: Indiana

8. Signature of at least two partners.

1) Charles Allen

Typed Name Charles Allen, a Partner

2) *By: Crowe Group LLP, a Partner

Typed Name _____

3) Fred J. Banters

Typed Name Fred J. Banters, a Partner

*By: Crowe Group LLP, a Partner

Secretary of State use only

IDAHO SECRETARY OF STATE
04/07/2008 05:00
CK: 13348 CT: 20168 BH: 1108776
1 @ 100.00 = 100.00 STMT OF FO # 2
1 @ 20.00 = 20.00 EXPEDITE C # 3

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