



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 Financial Advisory Services LLP

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

3. The street address of the partnership's chief executive office is: 1633 Broadway, New York,

New York 10019

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

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

1401 Shoreline Drive, Suite 2, Boise, ID 83702

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

7. Signature of at least two partners.

1) Deloitte & Touche LLP
Typed Name Deloitte & Touche LLP, by Brian Derksen

2) Brian Derksen
Typed Name Brian Derksen

3) _____
Typed Name _____

Secretary of State use only

IDAHO SECRETARY OF STATE
07/11/2003 05:00
CK: 176901 CT: 74104 BH: 690606
1 @ 100.00 = 100.00 STMT OF FO # 2
1 @ 20.00 = 20.00 EXPEDITE C # 3

J1021

FILED EFFECTIVE

NO JUL 11 PM 1:00
SECRETARY OF STATE
STATE OF IDAHO

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Delaware

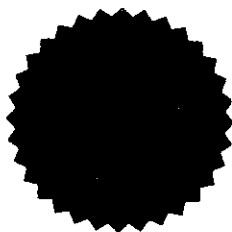
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The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY "DELOITTE FINANCIAL ADVISORY SERVICES LLP" 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 TENTH DAY OF JULY, A.D. 2003.

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

AND I DO HEREBY FURTHER CERTIFY THAT THE SAID "DELOITTE FINANCIAL ADVISORY SERVICES LLP" WAS FORMED ON THE THIRTEENTH DAY OF JUNE, A.D. 2003.



Harriet Smith Windsor
Harriet Smith Windsor, Secretary of State

AUTHENTICATION: 2520747

DATE: 07-10-03

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