

FILED EFFECTIVE



STATEMENT OF FOREIGN QUALIFICATION LIMITED LIABILITY PARTNERSHIP

(Instructions on back of application)

03 JUN -6 PM 1:57

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 § 53-3-1102A.

1. The name of the foreign limited liability partnership is: Deloitte Tax 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): n/a

7. Signature of at least two partners.

1) By: _____

Typed Name Deloitte & Touche USA LLP

2) _____

Typed Name Roger Page

3) _____

Typed Name _____

Secretary of State use only

IDAHO SECRETARY OF STATE
06/06/2003 05:00
CK: 27162 CT: 19577 BH: 684682
1 @ 100.00 = 100.00 STMT OF FD # 5
1 @ 20.00 = 20.00 EXPEDITE C # 6

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Delaware

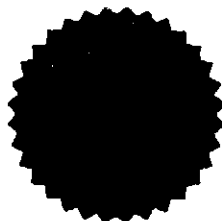
PAGE 1

The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY "DELOITTE TAX 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 SIXTH DAY OF JUNE, A.D. 2003.

AND I DO HEREBY FURTHER CERTIFY THAT THE SAID "DELOITTE TAX LLP" WAS FORMED ON THE THIRD DAY OF JUNE, A.D. 2003.

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



Harriet Smith Windsor

Harriet Smith Windsor, Secretary of State

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AUTHENTICATION: 2457286

030374536

DATE: 06-06-03