

**STATEMENT OF CHANGE OF REGISTERED OFFICE
FILED EFFECTIVE OR REGISTERED AGENT, OR BOTH**

File #: L4568

The undersigned entity submits the following statement for the purpose of changing its registered office or its registered agent, or both, in the State of Idaho.

1. The name of the entity is: DELOITTE SERVICES LP
2. The street address of its present registered office is: 300 N. 6th St., Boise, ID 83702
3. The street address (not a P.O. box) to which its registered office is to be changed is: 1401 Shoreline Drive, Suite 2, Boise, ID 83702
4. The name of its old registered agent is: CT Corporation System
5. The name of its new registered agent is: Corporation Service Company
6. The address of the registered office and the business address of the registered agent are identical.

Dated: 1-6-05

Signed: Barbara Newman
Printed: Barbara Newman
Capacity: _____

I consent to serve as registered agent
for the above-named entity.

Corporation Service Company

By: _____

(Signature of new registered agent) Elizabeth A. Dawson, Asst. Vice President of Deloitte Services LP

General Partner of Deloitte &
Touche USA LLP, Member of D&T
Services GP LLC, General Partner
of Deloitte Services LP