

**Electronic Articles of Organization
For
Florida Limited Liability Company**

L08000107310
FILED 8:00 AM
November 18, 2008
Sec. Of State
nculligan

Article I

The name of the Limited Liability Company is:

DELOITTE CANADA LLC

Article II

The street address of the principal office of the Limited Liability Company is:

1800 N MILITARY TRAIL
SUITE 200
BOCA RATON, FL. US 33431-638

The mailing address of the Limited Liability Company is:

30 WELLINGTON STREET WEST
P.O. BOX 400, STN COMMERCE COURT
TORONTO, ON. CA M5L 1B1

Article III

The purpose for which this Limited Liability Company is organized is:

ANY AND ALL LAWFUL BUSINESS.

Article IV

The name and Florida street address of the registered agent is:

PETE TEIGEN
1800 N MILITARY TRAIL
SUITE 200
BOCA RATON, FL. 33431-638

Having been named as registered agent and to accept service of process for the above stated limited liability company at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

Registered Agent Signature: PETE TEIGEN

Article V

The name and address of managing members/managers are:

Title: MGRM
GIANNI CIUFO
30 WELLINGTON STREET WEST
TORONTO, ON. M5J2V1 CA

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Signature of member or an authorized representative of a member

Signature: KENNETH J. FREDEEN