Commonwealth of Kentucky Trey Grayson Secretary of State

Certificate of Revocation

CSC LAWYERS INCORPORATING SERVICE CO. 421 WEST MAIN STREET FRANKFORT, KY 40601

I, Trey Grayson, Secretary of State of the Commonwealth of Kentucky, do hereby certify that according to the records in the Office of the Secretary of State,

DELOITTE VALUATION SERVICES (NEVADA) LLC

did not file its 2004 annual report within sixty days after it was due. Accordingly, the Secretary of State revoked the limited liability company's authority to transact business in Kentucky on November 9th, 2004.



IN WITNESS THEREOF, I have hereunto set my hand and affixed my official seal this 28th day of November, 2004.

Trey Grayson
Secretary of State