

State of Idaho

Office of the Secretary of State

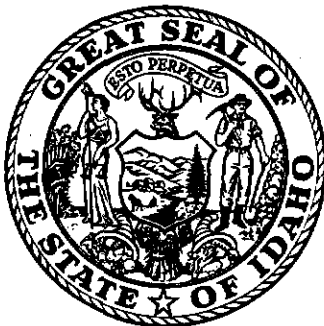
**CERTIFICATE OF AUTHORITY
OF
IP COMMERCIAL PROPERTIES, INC.**

File Number C 189983

I, BEN YSURSA, Secretary of State of the State of Idaho, hereby certify that an Application for Certificate of Authority, duly executed pursuant to the provisions of the Idaho Business Corporation Act, has been received in this office and is found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of Authority to transact business in this State and attach hereto a duplicate of the application for such certificate.

Dated: February 4, 2011



Ben Yursa

SECRETARY OF STATE

By

Runde Corbus



APPLICATION FOR CERTIFICATE OF AUTHORITY (For Profit)

(Instructions on Back of Application)

FILED - 4 JAN 24

STATE OF IDAHO

The undersigned Corporation applies for a Certificate of Authority and states as follows:

1. The name of the corporation is:

IP Commercial Properties Inc.

2. The name which it shall use in Idaho is: _____

3. It is incorporated under the laws of: Delaware

4. Its date of incorporation is: 01/18/2011

5. The address of its principal office is:

6400 Poplar Avenue, Memphis, TN 38197

6. The address to which correspondence should be addressed, if different from item 5, is:
- _____

7. The street address of its registered office in Idaho is: 1111 West Jefferson, Suite 530, Boise, Idaho 83702

and its registered agent in Idaho at that address is: CT Corporation System

8. The names and respective business addresses of its directors and officers are:

Name	Title	Business Address
<u>SEE ATTACHMENT</u>	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Dated: 1-31-2011

Signature: _____

Typed Name: Michelle R. King

Capacity: Secretary

[The signer must be a director or an officer of the corporation.]

Customer Acct # :

(if using pre-paid account)

Secretary of State use only

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forms\app\forms\authority_profit.pms
Revised 10/2006

IDAHO SECRETARY OF STATE
02/04/2011 05:00
CK: 28693 CT: 28168 BH: 1258590
1 @ 100.00 = 100.00 AUTH PRO # 2

C189983

EXHIBIT A

IP COMMERCIAL PROPERTIES INC.
(a Delaware corporation)

Directors and Officers

DIRECTORS

<u>NAMES</u>	<u>ADDRESS</u>
William R. Kidwell	6400 Poplar Avenue, Memphis, TN 38197
John R. Cribb	6400 Poplar Avenue, Memphis, TN 38197

OFFICERS

<u>NAMES</u>	<u>TITLE</u>	<u>ADDRESS</u>
William R. Kidwell	President	6400 Poplar Avenue Memphis, TN 38197
John R. Cribb	Vice President and Treasurer	6400 Poplar Avenue Memphis, TN 38197
Kevin G. McWilliams	Vice President and Assistant Treasurer	6400 Poplar Avenue Memphis, TN 38197
Christopher E. Brucks	Vice President and Assistant Treasurer	6400 Poplar Avenue Memphis, TN 38197
Michelle R. King	Secretary	6400 Poplar Avenue Memphis, TN 38197
Robert E. Shands	Assistant Treasurer	6400 Poplar Avenue Memphis, TN 38197

Delaware

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The First State

I, JEFFREY W. BULLOCK, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY "IP COMMERCIAL PROPERTIES INC." IS DULY INCORPORATED UNDER THE LAWS OF THE STATE OF DELAWARE AND IS IN GOOD STANDING AND HAS A LEGAL CORPORATE EXISTENCE SO FAR AS THE RECORDS OF THIS OFFICE SHOW, AS OF THE THIRD DAY OF FEBRUARY, A.D. 2011.

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

4928511 8300

110115832

You may verify this certificate online
at corp.delaware.gov/authver.shtml




Jeffrey W. Bullock, Secretary of State
AUTHENTICATION: 8539338

DATE: 02-03-11