



**CERTIFICATE OF INCORPORATION
OF**

WILLOW MANOR, INC.

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Incorporation for the incorporation of the above named corporation, duly signed pursuant to the provisions of the Idaho Business Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of Incorporation and attach hereto a duplicate original of the Articles of Incorporation.

Dated: September 11, 1990



Pete T. Cenarrusa

SECRETARY OF STATE

by: *Elizabeth D. Zahale*

ARTICLES OF INCORPORATION

OF

WILLOW MANOR, INC.

WE, THE UNDERSIGNED, being two natural persons of full age, legally competent to enter into contracts, both of whom are citizens of the United States of America, do hereby voluntarily associate ourselves for the purpose of forming a corporation under the laws of the State of Idaho, and adopt the following Articles of Incorporation:

ARTICLE I - NAME

The name of the corporation shall be:

WILLOW MANOR, INC.

ARTICLE II - REGISTERED OFFICE AND AGENT

The location and post office address of the initial registered office of this corporation within the State of Idaho is:

16970 Meadow Lane
Nampa, Idaho 83687

The registered agent of this corporation at said address is:

Chester C. Kerstein.

ARTICLE III - PURPOSES

The nature, objects, purposes, and powers of this corporation are:

1. The purposes and objects of this corporation shall be to acquire, own, and operate one or mobile home parks, and to carry on such other business activities incidental therewith or in connection therewith as shall be lawful.
2. To manufacture, purchase, distribute, sell, and otherwise deal in and with goods, merchandise, and services of every description, to the maximum extent permitted by law to corporations for profit organized under the corporation laws of the State of Idaho;
3. To purchase, take, own, hold, deal in, improve, develop, manage and mortgage or otherwise encumber personal property, and to lease, sell, exchange, convey, transfer or in any lawful manner whatever to acquire and dispose of personal property;
4. To purchase, take, own, hold, rent, lease, improve, develop, manage, sell, mortgage, and deal in all forms and kinds of real property and real estate, and interests therein, that may lawfully be so dealt with by corporations under the laws of the state or country in which such real property or real estate is located;

5. To acquire by purchase, exchange, or otherwise, all or any part of, or any interest in, the properties, assets, business, and good will of any one or more persons, firms, associations or corporations heretofore or hereafter engaged in any business for which a corporation may now or hereafter be organized under the general corporation laws of this State; to pay for the same in cash, property, or its own or other securities; to hold, operate, reorganize, liquidate, sell, or in any manner dispose of the whole or any part thereof; and in connection therewith, to assume or guarantee performance of any liabilities, obligations, or contracts of such persons, firms, associations, or corporations, and to conduct the whole or any part of any business thus acquired;

6. To acquire by purchase, subscription, underwriting, or otherwise, or become interested in, stock or stocks, warrants or options, securities, property, or rights of any other corporation or association, or of this corporation; to cause to be formed, reorganized, merged, consolidated, or liquidated, and to promote, take charge of, or aid, in any way permitted by law, the formation, reorganization, merger, consolidation, or liquidation of any corporation or association;

7. To enter into any lawful partnerships, joint ventures, or any arrangements for sharing costs and profits, union of interests or reciprocal concessions in any business which this corporation is authorized to carry on, so as to directly or indirectly benefit this corporation;

8. To enter into any other businesses incidental to, connected with or similar to the businesses set forth hereinabove; and

9. To exercise all of the powers, and do all of the acts and things permitted to general business corporations for profit, to the maximum extent permitted or authorized by the laws of the State of Idaho now in effect, or as the same may be hereafter amended from time to time.

ARTICLE IV – DURATION

The duration of this corporation is perpetual.

ARTICLE V – CAPITAL STOCK

1. The authorized capital of this corporation shall be ONE HUNDRED (100) SHARES of capital stock, at NO PAR VALUE per share.

2. All shares shall have full voting rights and shall be equal to one another with respect to voting rights.

3. Shares of this corporation shall be entitled to receive dividends out of funds legally available for payment thereof, payable at the discretion of the Board of Directors.

4. No shareholder shall have any pre-emptive or similar right to purchase or subscribe for any shares of stock or securities convertible into stock of the corporation.

5. Shares of the corporation's stock shall be non-assessable.

ARTICLE VI – BOARD OF DIRECTORS

1. The number of directors to be elected at any meeting of the shareholders shall be not less than the number of shareholders of the corporation, unless there be more than three (3) shareholders. The maximum number of directors shall be seven (7). The number of directors to be elected for any ensuing year shall be determined at each annual shareholders' meeting, or any special

shareholders's meeting called for that purpose, by resolution adopted by a simple majority of the shares represented at any such meeting in person and by proxy.

2. A person who is not a shareholder may serve as a director if elected.

3. No contract or other transaction between the corporation and any other firm or corporation, whether or not an affiliate, subsidiary or parent corporation, shall in any way be affected or invalidated by the fact that any of the directors or officers of this corporation are pecuniarily or otherwise interested in, or are directors or officers or owners of, such other firm or corporation. Any directors, individually, or any firm or corporation or other business entity of which any director or officer may be a shareholder, officer, director or member, may be a party to or may be pecuniarily or otherwise interested in any contract or transaction of this corporation, provided that the fact that he or such firm is so interested shall be disclosed or shall have been known to the Board of Directors, or a majority of the members thereof; and any director of this corporation who is also a shareholder, owner, director, officer or member of such other firm, corporation, or entity, or who is so interested, may be counted in determining the existence of a quorum at any meeting of the Board of Directors of this corporation which shall authorize such contract or transaction, with like force and effect as if he were not so connected with such other firm, corporation, or entity or were not so pecuniarily or otherwise interested.

4. The Board of Directors of this corporation is empowered and authorized to adopt, alter, amend, and repeal the By-laws of this corporation; to elect officers of the corporation; to fix the compensation of its directors and officers; to allot the capital stock of the corporation to such persons and for such consideration as the Board of Directors may from time to time determine and as may be lawful; and to do all other such things and to exercise all other powers, consistent with law and these Articles of Incorporation, as may be necessary and expedient in the course of the management and operation of this corporation, without the necessity of meetings of stockholders to approve or ratify the same, to the maximum extent permitted by the laws of the State of Idaho, as if each and every of such things and powers were expressly set forth herein.

ARTICLE VII - INITIAL BOARD OF DIRECTORS

The number of members of the initial Board of Directors shall be two (2). The names and post office addresses of each of the initial directors of this corporation, who shall serve until the first election of directors, are as follows:

Chester C. Kerstein
16970 Meadow Lane
Nampa, Idaho 83687

Lillian I. Barnes
3743 Sea Island Court
Meridian, Idaho 83642

ARTICLE VIII - OFFICERS

The officers of this corporation shall be a President, one or more Vice-Presidents, a Secretary, a Treasurer, and such other officers and assistant officers as may from time to time be designated by the Board of Directors. Except for the office of President, more than one office may be held by the same person. The duties and authority of the officers shall be as prescribed by the Board of Directors and the By-laws of the corporation.

ARTICLE IX - LIABILITY OF SHAREHOLDERS

The private property of the shareholders of the corporation shall not be subject to payment of corporate debts or obligations.

ARTICLE X - MEETINGS OF SHAREHOLDERS

The annual meeting of the shareholders of the corporation shall be at such time and place, within or without the State of Idaho, as may be provided for in the By-laws of the corporation. Any special meeting of the shareholders may be held at such place and in such manner as provided for in the By-laws of the corporation, or may be held in the manner provided by the corporation laws of the State of Idaho.

ARTICLE XI - AMENDMENT OF ARTICLES

These Articles of Incorporation may be amended at any annual or special meeting of the stockholders in the manner provided by the corporation laws of the State of Idaho.

ARTICLE XII - INCORPORATORS


The names and post office addresses of each of the incorporators are as follows:

Chester C. Kerstein
16970 Meadow Lane
Nampa, Idaho 83687

Lillian I. Barnes
3743 Sea Island Court
Meridian, Idaho 83642

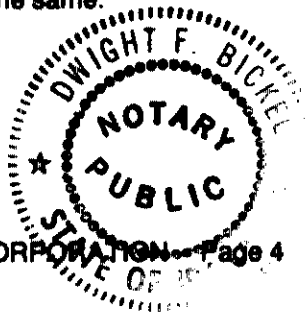
IN WITNESS WHEREOF, the undersigned incorporators have set their hands on .

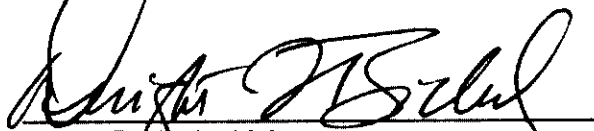

CHESTER C. KERSTEIN


LILLIAN I. BARNES

STATE OF IDAHO)
) ss.
COUNTY OF ADA)

On this 20 day of August, 1990, before me, the undersigned, a Notary Public in and for said State, personally appeared CHESTER C. KERSTEIN and LILLIAN I. BARNES, known or identified to me to be the persons whose names are subscribed to the foregoing instrument, and acknowledged to me that they executed the same.




Notary Public for Idaho
Residing at Boise, Idaho
Comm. Expires: 8/16/93