

**ARTICLES OF INCORPORATION
OF**

BELLOWS APPRAISALS, INC.

FILED EFFECTIVE

2006 APR 19 AM 8:50

SECRETARY OF STATE
STATE OF IDAHO

I, the undersigned, incorporator for the purposes of forming a corporation under and pursuant to Title 30, Chapter 1 of the Idaho Code do hereby certify the following:

I.

The name of the Corporation shall be:

Bellows Appraisals, Inc.

II.

The duration of this Corporation shall be perpetual.

III.

The purpose of this Corporation is to engage in any lawful act or activity for which a corporation may be organized under the General Corporation Law of Idaho.

IV.

The location of the registered office of this Corporation in the State of Idaho shall be:

920 W. Sheridan
Hayden ID 83835

and the resident agent at that address is MICHAEL L. BELLOWS.

V.

The aggregate number of shares which this Corporation shall have the authority to issue is 10,000 shares, with a par value of \$100.00 per share, having an aggregate par value of \$1,000,000.00, which shall be known as common stock. This stock, to the extent possible, shall be issued pursuant to the provisions of Sec. 1244 of the Internal Revenue Code.

VI.

The name and address of the incorporator are:

Michael L. Bellows
920 W. Sheridan
Hayden ID 83835

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VII.

The names and addresses of the first Board of Directors are as follows:

Michael L. Bellows
920 W. Sheridan
Hayden ID 83835

Linda L. Bellows
920 W. Sheridan
Hayden ID 83835

whose terms of office shall continue until the first annual meeting of the shareholders, or until their successors are duly selected and have qualified.

VIII.

All or any portion of these Articles of Incorporation may be amended by the affirmative vote of the holders of a majority of the stock entitled to vote.

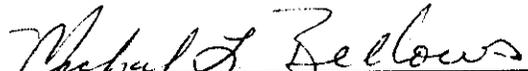
IX.

The management of this Corporation shall be vested in a Board of Directors consisting of not less than one or more than seven Directors to be elected at the annual meeting of this Corporation.

X.

The officers of this corporations shall consist of a President, Vice-President, Secretary and Treasurer, and any two of the offices except those of President and Secretary may be held by the same person, unless provided otherwise by law.

IN TESTIMONY WHEREOF, I have hereunto set my hand at the place indicated on the 14th day of April 2006.


MICHAEL L. BELLOWS