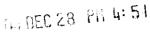


ARTICLES OF DISSOLUTION LIMITED LIABILITY COMPANY

(Instructions on back of application)



W26396

The below named limited liability company has been dissolved pursuant to section 53-642, Idaho Code. 1. The name of the dissolved limited liability company is: Pioneer Exchange Accommodation Titleholder #10, LLC October 14, 2003 2. Its articles of organization were filed with the Secretary of State on: 3 The reason for the dissolution is: Title to the sole real estate asset was transferred 4. Other information concerning the dissolution (optional): 5. Signature of at least 1 manager or member Pioneer 1031 Co. g.\corp\forms\lfcformsarts of dissolution_lfc.p65*.
Revised09/2002 Secretary of State use only Signature Vice President Capacity Jesse Hamilton Typed Name IDAHO SECRETARY OF STATE 12/29/2004 05:00 CK: 7223 CT: 102966 BH: 784013 1 0 30.00 = 30.00 DISS LLC # 2 Signature Capacity Typed Name