

State of Idaho

Department of State

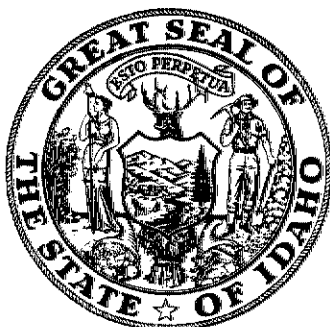
CERTIFICATE OF INCORPORATION OF

WESTERN ACCOMMODATOR CORPORATION
File number C 111519

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: July 28, 1995



Pete T. Cenarrusa
SECRETARY OF STATE

By *L. D. [Signature]*

JUL 28 2 15 PM '95

ARTICLES OF INCORPORATION

**SECRETARY OF STATE
STATE OF IDAHO**

OF

WESTERN ACCOMMODATOR CORPORATION

ARTICLE I.

The name of the corporation is **WESTERN ACCOMMODATOR CORPORATION.**

ARTICLE II.

The period of the corporation's existence is perpetual.

ARTICLE III.

The purpose of the corporation is to conduct, transact and engage in the business of acting as intermediary agent in an Internal Revenue Code Section 1031 real estate exchange.

ARTICLE IV.

The corporation shall have the power and authority to issue five hundred (500) shares all of one class with one dollar (\$1.00) per share par value. Holders of this stock shall be entitled to one vote for each share of stock in his or her name at any and all meetings of the stockholders of the corporation. In the case of an election of directors, no stockholder is entitled to accumulate the stockholder's votes.

ARTICLE V.

The name and address of the corporation's initial registered agent is:

David G. Ballard
1221 W. Hays
Boise, Idaho 83702

ARTICLE VI.

The number of directors constituting the initial Board of Directors is two (2), who shall serve until the first annual meeting of the shareholders or until their successors are elected. Their names and addresses are:

IDAHO SECRETARY OF STATE

7/31/95 9:00:00 AM
Customer # 37417
IVC960005406 16384

ARTICLES OF INCORPORATION

-1-

CORPORATION PROFIT

1 @ 100.00 = 100.00

David G. Ballard
1221 W. Hays
Boise, Idaho 83702

Lance D. Churchill
1221 W. Hays
Boise, Idaho 83702

ARTICLE VII.

The corporation shall indemnify any present or former officer or director of the corporation, or any person who may have served at its request as a director or officer of another corporation in which it owns shares of capital stock or of which it is a creditor, and their respective heirs, administrators, personal representatives, successors and assigns, against any and all costs and expenses, including, but not limited to, counsel fees, judgments paid and amounts paid in settlement (before or after legal proceedings are commenced), actually and reasonably incurred in connection with the defense of any claim, action, suit or proceeding, whether civil, criminal, administrative or otherwise in nature, in which such person may be involved by reason of being or having been such director or officer of the corporation or such other corporation, except in relation to matters as to which he shall be adjudged in any action, suit or proceeding to be liable for his own negligence or misconduct in the performance of a duty to the corporation or such other corporation. A conviction or judgment, whether based on a plea of guilty or nolo contendere or its equivalent, or after trial, in a criminal action, suit or proceeding shall not be deemed an adjudication of liability for negligence or misconduct in the performance of a duty to the corporation, or such other corporation, if such director or officer acted in good faith and believed that such action was for the best interest of the corporation or such other corporation with no reasonable cause to believe that the action was illegal. The foregoing indemnification shall not be deemed exclusive of any other rights to which such director may be entitled under any bylaw, agreements, vote of shareholders or otherwise. The corporation, its officers, directors, employees or agents shall be fully protected in taking any action or making any payment under this Article VII, or in refusing to do so upon the advice of counsel.

ARTICLE VIII.

The name and address of the Incorporator is:

David G. Ballard
1221 W. Hays
Boise, Idaho 83702

