Articles of Incorporation of 1031 Solutions, Inc.

SECRETARY OF STATE STATE OF IDAHO

THE UNDERSIGNED, in order to form a corporation for the purposes hereinafter stated, under and pursuant to the provisions of General Corporation Law of the State of Idaho, hereby certifies as follows:

ARTICLE I CORPORATE NAME

The name of this corporation is 1031 Solutions, Inc..

ARTICLE II INITIAL OFFICE AND AGENT

The address of this Corporation's initial registered office and the name of its original registered agent at such address is:

Wadsworth & Smith, P.C. 214 South Cole Road Boise, Idaho 83709

ARTICLE III PURPOSES

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

ARTICLE IV

The aggregate number of shares which this Corporation shall have authority to issue is 10,000 shares of \$1.00 par value stock.

ARTICLE V CORPORATION BY-LAWS

The Board of Directors is authorized and empowered to make, alternments state rescind the By-Laws of the corporation, but By-Laws made by the Board of 1 1 100.00 = 100.00 CORP # 2

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or repealed, and new By-Laws made, by the stockholders.

ARTICLE VI LIABILITY OF DIRECTORS

Pursuant to the General Corporation Laws of the State of Idaho, any and all directors of this Corporation shall not be liable to the Corporation, its shareholders, or any third party for breach of duty of care; such potential liability is hereby eliminated.

ARTICLE VII BOARD OF DIRECTORS

The name and address of each person serving as a member of the initial Board of Directors are:

George Wadsworth 214 South Cole Road Boise, Idaho 83709

John E. Smith 214 South Cole Road Boise, Idaho 83709

Philip G. Oleson 214 South Cole Road Boise, Idaho, 83709

ARTICLE VIII INCORPORATORS

The name and address of the incorporator is:

George Wadsworth 214 South Cole Road Boise, Idaho, 83709

IN WITNESS WHEREOF, the incorporator has hereunto set his hand this day of August, 2003.

INCORPORATOR(S):

Signature

STATE OF Idsho	
COUNTY OF Ada	
On the 13th day of Augustinstrument, who duly acknowledged to me the	, the signer(s) of the within
WHINE. SALES	Notary Public
OF 10 Amended	DOUSE, 1D Residing at: 10.7.04
	My Commission expires: