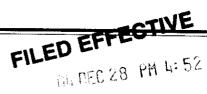


ARTICLES OF DISSOLUTION LIMITED LIABILITY COMPANY

(Instructions on back of application)



J. STATE

	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 #31, LLC
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
Sign	Pioneer 1031 Co. Vice President Patture Vice President Vice Preside
Гуре	ed Name Jesse Hamilton Capacity
Sigr	IDAHO SECRETARY OF STATE 12/29/2004 05:00 CK: 7223 CT: 102966 BH: 784913
Гуре	ed Name Capacity

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