Electronic Articles of Incorporation For

P05000151104 FILED November 14, 2005 Sec. Of State clewis

REVERSE EXCHANGE ACCOMMODATORS, INC.

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

REVERSE EXCHANGE ACCOMMODATORS, INC.

Article II

The principal place of business address:

300-71ST ST.. STE. 630 MIAMI BEACH, FL. 33141

The mailing address of the corporation is:

300-71ST ST.. STE. 630 MIAMI BEACH, FL. 33141

Article III

The purpose for which this corporation is organized is:

TO ACT AS A REVERSE EXCHANGE EXCHANGE ACCOMMODATOR TITLEHOLDER UNDER SEC. 1031, INTERNAL REVENUE CODE, AND REV. PROC. 2000-37 OF THE INTERNAL REVENUE SERVICE.

Article IV

The number of shares the corporation is authorized to issue is: 100

Article V

The name and Florida street address of the registered agent is:

DANIEL E JONAS 300-71ST ST. STE. 630 MIAMI BEACH, FL. 33141 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: DANIEL E. JONAS

Article VI

The name and address of the incorporator is:

DANIEL E. JONAS 300-71ST ST. STE. 630 MIAMI BEACH, FL 33141

Incorporator Signature: DANIEL E. JONAS

Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: DP DANIEL E JONAS 300-71ST ST., STE. 630 MIAMI BEACH, FL. 33141 US