

**RESTATEMENT**

**CERTIFICATE OF LIMITED PARTNERSHIP**

OF

S & D LANDS, LTD.

The undersigned, desire to form a limited partnership pursuant to the laws of the State of Idaho and being all of the members of such limited partnership, having signed and sworn to this Certificate, certify as follows:

1. That S & D Lands, Ltd. duly recorded with the Benewah County Recorder, Benewah County, Idaho, a Certificate of Limited Partnership, dated April 1, 1981, and recorded as Instrument #152835.

2. The name of the limited partnership is S & D  
Lands, Ltd. Limited Partnership.

3. The character of the business of the partnership is as follows: Farming.

4. The location of the business is Route #1,  
Plummer, Idaho 83851

5. The name and address of the registered agent is Sam J. Tyler, Route #1, Plummer, Idaho 83851

6. The names and address of the general and limited partners are as follows:

**General Partners:**

Sam J. Tyler  
Route #1  
Plummer, Idaho 83851

Donna S. Tyler  
Route #1  
Plummer, Idaho 83851

Julie French  
Route #1  
Plummer, Idaho 83851

Susan Williams  
14205 N.E. 6th Ct.  
Redmond, WA 98052

## LIMITED PARTNERS

Sam J. Tyler  
Route #1  
Plummer, Idaho 83851

Donna S. Tyler  
Route #1  
Plummer, Idaho 83851

7. There are 2,000 general partnership units having an initial value of \$100.00 per unit. There are 4,000 limited partnership units each having a value of \$100.00 per unit. The members of the partnership and the number of units which each partner owns are as follows:

<u>NAME</u>	<u>CONTRIBUTED PROPERTY</u>	<u>AGREED VALUE</u>	<u>NUMBER OF UNITS</u>
<b><u>General Partners</u></b>			
Sam J. Tyler & Donna S. Tyler, husband and wife,	See Exhibit "A"	\$ 85,000.00	850
Julie French	See Exhibit "A"	50,000.00	500
Susan Williams	See Exhibit "A"	65,000.00	650

**Limited Partners**

Sam J. Tyler & Donna S. Tyler, husband and wife	See Exhibit "A"	\$400,000.00	4,000
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8. The limited partner is not required to make any additional contributions to the partnership.

9. A limited partner may assign his interest to a substitute limited partner after offering it for sale to the another limited partner and the general partners.

10. Upon liquidation, the Partners shall continue to share profits or losses during liquidation in the same proportions as before dissolution. The Partnership assets or proceeds thereof shall be distributed in payment of the liabilities of the Partnership in the following order:

(a) To the payment of debts and liabilities of the Partnership other than to debts of the Partners, and the expenses of liquidation including a sales commission to the selling agent, if any;

(b) To the payment of the debts and liabilities of the Partnership to the Partners;

(c) To the setting up of any reserves which the General Partners deem necessary for any contingent or unforeseen liabilities or obligations of the Partnership or of the General Partners arising out of or in connection with the Partnership. Said reserves shall be paid over by the Partners to a commercial bank to be designated by the General Partners, as Escrow Agent, to be held for the purpose of disbursing such reserves in payment of any of the aforementioned contingencies, and at the expiration of such

period as the General Partners shall deem advisable, to distribute the balance thereof in the manner provided in this paragraph and in the order named;

(d) To the Limited Partner to the extent of his/her net credit balances in his/her capital and current undistributed profits accounts;

(e) To the General Partners in equal proportions if there is not a sufficient amount to return all capital contributions to the Partners, they shall share pro rata in the losses in the same proportion;

(f) In the event of liquidation distribution of the Partnership's property in kind, the fair market value of such property shall be determined by an independent appraiser actively engaged in appraisal work, selected by a majority of the Partnership interest and such Partners shall receive an undivided interest in such property equal to the portion of the proceeds to which he would be entitled under the immediately preceding subparagraph of this Paragraph, if such property were sold;

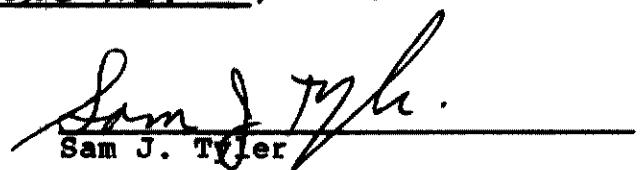
(g) A reasonable time as determined by the General Partners, not to exceed one year, shall be allowed for the orderly liquidation of the assets of the Partnership and the discharge of liabilities to the creditors so as to enable the General Partners to minimize any losses attendant upon liquidation.

11. No limited partner is given the right to demand and receive property other than cash in return for his contribution, except that, upon dissolution of the partnership, if the general partners deem it in the best interests of the partnership, a distribution may be made to the partners in kind in accordance with the provisions of the S & D Lands, Ltd. Limited Partnership Agreement, dated April 1, 1981. No limited partner is given priority over another limited partner as to return of contribution or income; except that, as among the limited partners, in any allocation of return of contribution or income to the limited partners, each limited partner shall share in the allocation in the proportion that his number of partnership units as a limited partner bears to the total number of partnership units held by limited partners.

12. The partnership shall commence on April 1, 1981, and shall continue until terminated as provided in the S & D Lands, Ltd. Limited Partnership Agreement, dated April 1, 1981. The business of the partnership may be continued upon the death, retirement or insanity of a general partner if the remaining partners agree to continue the partnership.

13. Pursuant to paragraph 16 entitled "Power of Attorney" of the S & D Lands, Ltd. Limited Partnership Agreement, each limited partner has given each general partner and each general partner has given the other general partners the power to execute this Certificate of Limited Partnership.

IN WITNESS WHEREOF, this Certificate is signed and  
sworn to this 1st day of December, 1982.

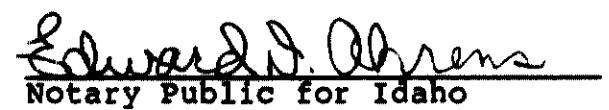


Sam J. Tyler

General Partner

SUBSCRIBED AND SWORN to before me this 1<sup>st</sup>  
day of December, 1982.

(SEAL)



Edward J. Ahrens  
Notary Public for Idaho

PARCEL I

The West Half (W 1/2) of the Northwest Quarter (NW 1/4) of Section Thirty-Two (32), Township 45 North, Range 4 W.B.M.;

PARCEL II

The Northeast Quarter (NE 1/4) of Section Twenty-Five (25), in Township 45 North, Range 6, W.B.M.;

PARCEL III

The Northeast Quarter (NE 1/4) of Section Thirty (30), excluding the dwelling, in Township 45 North, Range 5, W.B.M.;

LESS:

A parcel located in the NE1/4 of Sec. 30 Township 45 N. Range 5 W., B.M., Benewah County, Idaho more particularly described as follows, to wit:

COMMENCING at the SE corner of the NE1/4 of said Sec. 30, thence North 548 feet parallel to the East boundary line of said Sec., thence West 482 feet parallel to the North boundary line of said Sec., thence Southwest 775 feet to a point which is 1030 feet West of the Southeast corner of said NE1/4 of said Sec. along the South boundary line of the NE1/4 of said Sec., thence East 1030 feet along the Southern boundary line of the NE1/4 of said Sec., and parallel to the North boundary of said Sec. to the point of beginning.

EXHIBIT "A"