

CERTIFICATE OF SECOND AMENDMENT
TO
CERTIFICATE OF LIMITED PARTNERSHIP
OF
MacGREGOR LAND AND LIVESTOCK LIMITED PARTNERSHIP

NOV 26 4 11 PM '90
SECRETARY OF STATE

1. This Certificate of Second Amendment, amending the Certificate of Limited Partnership of MacGREGOR LAND AND LIVESTOCK LIMITED PARTNERSHIP, an Idaho limited partnership, filed on January 4, 1989 in the office of the Secretary of State of the State of Idaho, as amended by the Certificate of First Amendment filed on January 3, 1990, is to be filed November 26, 1990.

2. Paragraph 4 of the Certificate of Limited Partnership, as amended, is hereby deleted and the following substituted therefor:

"4. The name and business address of each partner, the designation of each partner as a general partner or a limited partner, the total number of units of interest that each partner now holds in the Partnership, the estimated and agreed value of the property that each partner has contributed to the Partnership during 1990, and the total estimated and agreed value of the property that each partner has contributed to the Partnership since its formation are as follows:

<u>Name and Address</u>	<u>Partnership Interest (in Units)</u>	<u>Value of 1990 Contributions</u>	<u>Value of Total Contributions</u>
General Partner			
Jock D. MacGregor 1846 Rush Road Eagle, Idaho 83616	64.536	\$9,500.00	\$670,714.92
Limited Partners			
Robin MacGregor Nuffer 1846 Rush Road Eagle, Idaho 83616	11.164	9,750.00	116,177.27

Heather Maria MacGregor 1846 Rush Road Eagle, Idaho 83616	11.164	9,750.00	116,177.27
Jock D. MacGregor II 1846 Rush Road Eagle, Idaho 83616	11.164	9,750.00	116,177.27
Lori MacGregor Phillips 1846 Rush Road Eagle, Idaho 83616	<u>11.069</u>	<u>9,750.00</u>	<u>115,177.27</u>
Totals	109.10	\$48,500.00	\$1,134,424.00

3. Paragraph 5 of the Certificate of Limited Partnership, as amended, is hereby deleted and the following substituted therefor:


"5. The partners have not contributed any cash to the Partnership. The partners' initial contributions consisted of real and personal properties, as described on Exhibit "A" of the Certificate of Limited Partnership, of an estimated and agreed value of \$1,038,424.00. The partners contributed real property, as described on Exhibit "A" to this Certificate of Second Amendment, to the Partnership in 1989 with an estimated and agreed value of \$47,500.00 in the individual amounts set out in the Certificate of First Amendment filed on January 3, 1990. The partners contributed real property, as described on Exhibit "B" to this Certificate of Second Amendment, to the Partnership in 1990 with an aggregate estimated and agreed value of \$48,500.00 in the individual amounts set out above. The partners' total contributions of real and personal property have had an aggregate estimated and agreed value of \$1,134,424.00."

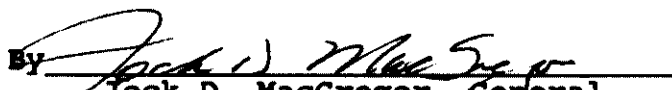
4. Except as hereinabove amended, the Certificate of Limited Partnership of MacGREGOR LAND AND LIVESTOCK LIMITED PARTNERSHIP filed in the office of the Secretary of State of the State of Idaho on January 4, 1989, as amended by the Certificate of First Amendment filed on January 3, 1990, is in full force and effect.

IN WITNESS WHEREOF, on his own behalf and on behalf of the limited partners pursuant to the limited power of attorney granted by them to the undersigned pursuant to Section 28.2 of the Limited Partnership Agreement of MacGREGOR LAND AND LIVESTOCK LIMITED PARTNERSHIP dated effective the 1st day of January, 1989,

the undersigned General Partner has executed this Certificate of Second Amendment to Certificate of Limited Partnership of MacGREGOR LAND AND LIVESTOCK LIMITED PARTNERSHIP, as amended, this 8th day of November, 1990.

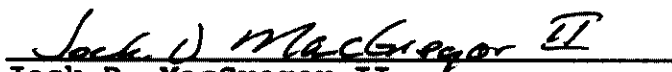

Jock D. MacGregor,
General Partner


Robin MacGregor Nuffer,
Limited Partner

By 
Jock D. MacGregor, General
Partner and Attorney-in-Fact


Heather Maria MacGregor,
Limited Partner

By 
Jock D. MacGregor, General
Partner and Attorney-in-Fact


Jock D. MacGregor II,
Limited Partner

By 
Jock D. MacGregor, General
Partner and Attorney-in-Fact

Lori MacGregor Phillips
Lori MacGregor Phillips,
Limited Partner

By Jock D. MacGregor
Jock D. MacGregor, General
Partner and Attorney-in-Fact

EXHIBIT "A"

1989 Real Property Contributions

Contributed by Jock D. MacGregor:

Center 7.5 acres of the SE 1/4 NW 1/4 excluding North 16.25 and South 16.25 acres,

remaining portion of Lot 6 excluding North 16.25 acres and South 14.58 acres,

North 2 acres of Lot 2,

all in Section 30, Township 13 North, Range 4 East of the Boise Meridian, Valley County, Idaho

Contributed by Robin MacGregor Nuffer:

North 16.25 acres of the SE 1/4 NW 1/4, Section 30, Township 13 North, Range 4 East of the Boise Meridian, Valley County, Idaho

Contributed by Heather Maria MacGregor:

South 16.25 acres of the SE 1/4 NW 1/4, Section 30, Township 13 North, Range 4 East of the Boise Meridian, Valley County, Idaho

Contributed by Jock D. MacGregor II:

North 16.25 acres of Lot 6 of Section 30, Township 13 North, Range 4 East of the Boise Meridian, Valley County, Idaho

Contributed by Lori MacGregor Phillips:

South 14.58 acres of Lot 6 of Section 30, Township 13 North, Range 4 East of the Boise Meridian, Valley County, Idaho

EXHIBIT "B"

1990 Real Property Contributions

Contributed by Jock D. MacGregor:

Remaining center 7.5 acres of the NE 1/4 NW 1/4
excluding North 16.25 and South 16.25 acres,

Remaining center 7.5 acres of the NW 1/4 NE 1/4
excluding North 16.25 acres and South 16.25 acres,

0.83 acres lying below North two (2) acres of Lot 2,

All in Section 30, Township 13 North, Range 4 East of
the Boise Meridian, Valley County, Idaho

Contributed by Robin MacGregor Nuffer:

South 16.25 acres of the NE 1/4 NW 1/4, Section 30,
Township 13 North, Range 4 East of the Boise Meridian,
Valley County, Idaho

Contributed by Heather Maria MacGregor:

North 16.25 acres of the NW 1/4 NE 1/4, Section 30,
Township 13 North, Range 4 East of the Boise Meridian,
Valley County, Idaho

Contributed by Jock D. MacGregor II:

South 16.25 acres of the NW 1/4 NE 1/4 of Section 30,
Township 13 North, Range 4 East of the Boise Meridian,
Valley County, Idaho

Contributed by Lori MacGregor Phillips:

North 16.25 acres of the NE 1/4 NW 1/4 of Section 30,
Township 13 North, Range 4 East of the Boise Meridian,
Valley County, Idaho