

CERTIFICATE AND AGREEMENT
OF LIMITED PARTNERSHIP
OF
BIGGS INVESTMENT COMPANY,
A LIMITED PARTNERSHIP

THIS AGREEMENT made and entered into this 1st day of January, 1984, by and between SILMON LAIRD BIGGS and SANDRA R. BIGGS, hereinafter jointly and severally called the "GENERAL PARTNER," and KATRINA LEE BIGGS and SANDRA R. BIGGS, Custodian for SILMON JAMES BIGGS, hereinafter referred to as the "LIMITED PARTNERS."

PURSUANT to Title 53, Chapter 2, Idaho Code 1947, as amended, known as the Idaho Limited Partnership Act and, where not in conflict therewith, and all other pertinent laws of the State of Idaho and its political subdivisions, the undersigned parties mutually agree and covenant as follows:

1. DEFINITIONS: The terms used in this Agreement shall have the following meanings:

(a) "PARTNER" shall mean a limited or general partner.

(b) "PARTNERSHIP INTEREST" means a partner's share of the profits and losses of a limited partnership and the right to receive distributions of partnership assets.

(c) "CUSTODIAN" as used herein shall mean a custodian within the meaning of the Idaho Uniform Gifts to Minors Act and the term "MINORS" as used herein likewise refers to the said Idaho Uniform Gifts to Minors Act and the definition and meaning of said words shall be governed by that Act, unless hereinafter modified in writing and attached hereto.

2. NAME, PLACE OF BUSINESS: The name and initial address of the limited partnership, and the name of the registered agent at said address, shall be: BIGGS INVESTMENT COMPANY, A Limited Partnership, c/o SILMON LAIRD BIGGS, at 1075 Sagewood Place, Pocatello, ID 83201.

The partnership name shall not be changed except by written consent of a majority of the partners and shall not be effective until the applicable provisions of the Idaho Limited Partnership Act have been complied with. The partnership business shall be conducted at the above address, and/or at such other place as the general partner, in his discretion, may determine.

3. DURATION: The limited partnership shall commence as of the date of this Agreement and shall continue for fifty (50) years or until terminated pursuant to Paragraph 28 of this Agreement, unless sooner terminated by process of law.

4. PURPOSES: The principal purposes of the partnership shall be as follows: trade, buy, lease, improve, develop and sell real estate, personal property, minerals, oil and gas and allied enterprises and all attendant rights therein; to invest in stocks, bonds and any and all other securities, and to participate in buying, selling and trading of the same; to invest in various business ventures and the purchasing and holding of the equity interests therein; and to loan, borrow or raise monies for any of the purposes of the partnership.

5. GENERAL PARTNER: The name, place of residence and interest of each general partner in the total initial capital of the partnership and ongoing profits and losses of the partnership is:

<u>NAME</u>	<u>BUSINESS ADDRESS</u>	<u>INTEREST</u>
SILMON LAIRD BIGGS & SANDRA R. BIGGS, as joint tenants	1075 Sagewood Place Pocatello, ID 83201	30%

6. LIMITED PARTNERS: The name, place of residence and interest of each limited partner in the total initial capital of the partnership and ongoing profits and losses of the partnership is:

<u>NAME</u>	<u>BUSINESS ADDRESS</u>	<u>INTEREST</u>
SILMON JAMES BIGGS	1075 Sagewood Place Pocatello, ID 83201	20%
KATRINA LEE BIGGS	1075 Sagewood Place Pocatello, ID 83201	50%

7. INITIAL CONTRIBUTIONS: The following assets listed and described in Schedule "A," attached hereto and by this reference made a part hereof, shall constitute the total initial capital contribution of the partners to the limited partnership.

8. SUBSEQUENT CONTRIBUTIONS: From time to time, upon written consent of the general partner, each of the partners may contribute additional cash and other properties into said limited partnership.

9. CAPITAL ACCOUNTS: An individual capital account shall be maintained for each partner and shall be credited with all contributions made by that partner and debited and credited in accordance with this paragraph and with Paragraph 11. No interest shall be paid on the initial contribution to the capital of the partnership or on any subsequent contribution of capital.

10. DRAWING ACCOUNTS: The general partner shall establish an individual drawing account to be maintained for each partner which shall be debited with all withdrawals made for such partner's benefit.

11. CLOSING OF ACCOUNTS: As soon as practicable after the close of each calendar year, but in no event later than three and one half months (3-1/2) after the close of the calendar year, the drawing accounts shall be closed to the capital accounts.

12. METHODS OF ACCOUNTING: The partnership shall keep accounts on the cash basis. The accounts shall readily disclose items which the partners take into account separately for income tax purposes. As to matters of accounting not provided for in the agreement, generally accepted accounting principles shall govern.

13. CALENDAR YEAR AND ACCOUNTING: The taxable year of the partnership shall be the calendar year ending December 31. The general partner shall cause the books to be closed and balanced at the end of each year. The books and records of the partnership shall be examined as soon as possible after the close of each calendar year and a report and statement shall be furnished each partner as soon as possible after examination, but in no event later than three and one-half (3-1/2) months after the close of said calendar year.

14. COMPENSATION: Each general partner may receive reasonable compensation for its management and supervision of the partnership business, but in no event to exceed compensation ordinarily paid for comparable services rendered by uninterested managers in similar businesses.

15. DISTRIBUTIVE SHARES: The profits or losses of the partnership, after payment of compensation to the general partners, shall be distributable or chargeable, as the case may be, in accordance with the provisions of paragraphs 5 and 6 relating to the partners' percentage share of profits and losses; provided, however, that:

(a) Insofar as a limited partner is concerned, the maximum limit of his or her liability shall be the amount of his or her individual investment, which shall include each limited partner's initial contribution to capital and any subsequent contributions made by that limited partner; and,

(b) Insofar as a general partner is concerned, the limit of his or her liability shall be the same as that of a general partner in a general partnership.

16. DISTRIBUTIONS OF PROFITS: Distribution of profits or losses from the partnership business may be made annually or more often to each of the partners or their legal representative as determined by the general partner. However, amounts of income may be retained in the partnership at the discretion of the general partner to be used for the reasonable needs of the business.

17. DISTRIBUTION FROM CAPITAL ACCOUNTS: The initial capital contributions provided for in this Agreement, and any additional capital contributions that are made pursuant to this Agreement shall remain in the partners' capital accounts for the use of the partnership. Subject to the provisions of this Agreement and the laws of the State of Idaho, a partner may withdraw all or a portion of his capital account upon reasonable written notice to the general partners to allow the general partners to adjust the business affairs of the partnership; provided, that if, in the reasonable judgment of the general partners, such withdrawal will jeopardize or seriously impair the business of the partnership, the withdrawal of capital may, in the discretion of the general partners, be made through reasonable payments from the continuing business of the partnership.

18. INDEMNIFICATION OF PARTNERS: The partnership shall promptly indemnify each partner for payments reasonably made and personal liabilities reasonably incurred by him in the ordinary conduct of partnership business, or in the preservation of its business or property.

19. PARTNERSHIP PROPERTY: The assets and liabilities which shall become the property of the partnership are those set forth in Paragraph 7 and such other property as may be contributed to the partnership upon the same terms set forth in Paragraph 8, together with all accumulated earnings, if any. Partnership property by consent of the general partner, may be acquired and conveyed in the name of any partner or of any other person as nominee for the partnership. Both substantial increases and decreases in partnership capital and any resulting changes in the partners' proportionate interests in profits and losses shall be reflected, as required by Idaho Partnership Laws, in a properly amended "Certificate and Agreement of Limited Partnership," which shall be filed with the office of the Secretary of State.

20. POWERS OF GENERAL PARTNER: The general partner shall be solely responsible for the management of the partnership business and shall have all rights and powers conferred by law or necessary, advisable or consistent in connection therewith including, but not limited to, the following: To act through a managing general partner or through any duly authorized manager or other agent, except as otherwise provided herein; to manage, control, operate, conduct and carry on the business of the partnership and to keep the books and records thereof; to employ, discharge, pay and compensate necessary employ-

ees, clerks and helpers; to draw checks and drafts on the partnership bank accounts; to admit additional limited partners upon the unanimous consent of all the other limited partners and thereafter cause to be recorded an Amended Certificate and Agreement of Limited Partnership as required by law; to spend the whole or that portion of the capital of the limited partnership, as in his discretion, he deems essential for the best interest of the partnership; by agreement, to acquire, hold, dispose, grant, assign, transfer, lease or let any of the property, interest therein, or appurtenance thereto, of the limited partners, whether real or personal, in furtherance of the business of the partnership and, in connection therewith, to execute in the partnership's name, any and all deeds, documents, bills of sale, and other papers pertaining to the business of the partnership; to borrow money for and on behalf of the partnership from any bank, trust company, savings and loan association, life insurance company or other individuals or lending agencies; to renew and extend such loans from time to time; to make, execute and deliver promissory notes, endorsements and other obligation of this partnership as evidence of any such loans; to secure the payments of such loans and the interest thereon by pledge, conveyance, mortgage, or assignment in trust of the whole or any part of the property of this partnership owned at the time or acquired thereafter; and to refinance, increase, modify, consolidate or extend any mortgage or other security device.

21. POWERS OF LIMITED PARTNERS: No limited partner, who is not also a general partner, shall have any power to do any act on behalf of the limited partnership. Nor shall a limited partner, who is not also a general partner, control in whole or in part any internal or external affairs of the limited partnership unless authorized by both this Agreement and by the Idaho Uniform Limited Partnership Act.

22. TIME: The general partners shall devote such time and attention to the business of the partnership as is reasonably necessary to its effective conduct.

23. INSURANCE: The general partners shall have the right to obtain, on behalf of and at the expense of the partnership, a life insurance policy or policies on the life of one or more general partners or any other persons which the general partners deem necessary or desirable for the partnership business. The partnership shall be the owner of each such policy. For each policy, if any, with general partners as the insured:

(a) The named beneficiary under the policy may not be changed without the mutual consent of all general partners. If the insured is the sole general partner, the beneficiary may not be changed without the consent of all limited partners.

(b) The insurance policy may not be used, assigned or controlled in any manner for the economic benefit of the insured except as it may benefit the insured, together with all other partners, derivatively through his ownership interest in the partnership.

24. GENERAL PARTNERS AS FIDUCIARIES: Each general partner shall account to the partnership and the limited partners and shall hold as their trustee any profits derived from any transaction connected with the formation, conduct or liquidation of the partnership or from any use by that general partner of its property. Such duty extends to the personal representatives of any deceased partner involved in the liquidation of the partnership. All management, investments, accountings and distributions shall be conducted by the general partners subject to the obligations, duties, and liabilities of fiduciaries in general.

25. BOOKS AND RECORDS OF ACCOUNT: The partnership books and records shall be kept at the partnership's place of business. Every partner and his duly authorized attorney or accountant shall, at all reasonable times, have access to and may inspect and copy any such books and records.

26. BANK ACCOUNTS: Funds and monies received by the partnership shall be deposited in such bank account or accounts as the general partners shall determine. Checks or other withdrawals from any such bank account or accounts shall be made upon the signature of a general partner or upon such signature or signatures as the general partner may designate.

27. RIGHT OF FIRST REFUSAL: A transfer or assignment of a sole general partner's interest shall result in a dissolution of the partnership, subject to the provisions of Paragraphs 28 and 29, below. A limited partner may transfer, with or without consideration all or any part of his partnership interest, provided that before such transfer the transferring limited partner, or his duly authorized representative, shall, by written notice, give to all of the other limited partners herein a thirty (30) day option to buy his share of the partnership assets, or upon their refusal to so purchase, then in that event the general partner shall have an additional thirty (30) day option after said original thirty (30) day option as herein provided, to purchase said limited partner's share. All such purchases shall be on terms and conditions as follows:

(a) The partnership property and assets shall be appraised at the book value at the time of the purchase, unless the general partners, within fifteen (15) days after receipt of such appraisal object to the appraisal. In such an event, the property and assets shall be appraised by two (2) competent appraisers, one

(1) of whom shall be selected by the limited partner wishing to sell or assign his interest, and one (1) by the general partner of the partnership.

(b) Said appointed appraisers will appraise the property and holding of the partnership and affix thereto a dollar value. In the event that the appraisers are unable to arrive at the same appraisal figure, then in that event the average between the two (2) appraisal figures shall be used to arrive at the appraisal value upon which the purchase price is fixed.

(c) Thereafter the limited partners as herein provided shall have the right to purchase the said interest from the limited partner wishing to sell or assign such interest at the appraised value of the selling partner's share of the partnership assets. In the event the limited partners decline to so purchase said interest, the general partners may purchase said interest pursuant to the terms hereof. The maximum share or portion of any such partnership interest that is being sold which any one (1) limited partner shall be entitled to purchase shall be determined by dividing such interest, expressed as a percentage, by the number of limited partners purchasing such interest.

(d) Said appraised sum so determined shall be paid to the withdrawing partner over a period of time and in such amounts as determined by the parties by mutual agreement, but in no event to exceed a term of ten (10) years.

(e) No such transfer by a limited partner shall of itself effect dissolution of this limited partnership. Any such transferee prior to any transfer of an interest in the partnership shall have full right to inspect the partnership books and records and to obtain access to any information or account of the partnership's transactions. Any such transfer of a partnership interest shall be reflected by a properly amended Certificate and Agreement of Limited Partnership to be filed in accordance with law with the office of the Secretary of State.

(f) No person who purchases the interest of any limited partner in the partnership shall have the right to become a substituted limited partner within the meaning of the Idaho Limited Partnership Act without the written consent of the general partner.

28. CAUSES OF DISSOLUTION: Termination and dissolution of the partnership shall occur upon the happening of any of the following events;

(a) The retirement, adjudication of bankruptcy, insolvency, death, incapacity, refusal to serve, or, if other than an individual, the dissolution or other cessation to exist as a legal entity, of a partner.

(b) Upon the unanimous agreement of all partners to dissolve.

(c) The completion of the purpose for which the partnership was organized or the expiration of the term for which the partnership was established, including all amendments pertaining thereto.

29. RECONSTITUTING OF PARTNERSHIP UPON DISSOLUTION: In the event of a dissolution of the partnership under the provisions of Paragraph 28(a), above, the partnership shall immediately be reconstituted to continue the business purposes of the partnership unless, by a vote of the holders of seventy-five percent (75%) of the partnership interests, the remaining partners elect to dissolve and liquidate the partnership. In the event that a cause of the dissolution of the partnership, under Paragraph 28(a), is the death, incapacity, retirement or refusal to serve of a general partner, the remaining general partner will be the sole successor general partner.

If the above-named successor general partner shall refuse or otherwise be unable to serve as general partner, the remaining partners shall unanimously elect a successor general partner and the partnership will continue.

30. NOTICE OF DISSOLUTION: Actual and adequate notice of dissolution shall be given to each limited partner and to all persons who have had dealings with the partnership during the two (2) years prior to dissolution.

31. ACCOUNTING ON DISSOLUTION: The capital and drawing accounts shall be posted as of the date of dissolution. The liabilities of the partnership shall be taken at book value. The assets of the partnership shall be appraised by two (2) competent appraisers selected by the general partners. The average of the two (2) appraisals thus made shall be the value of the partnership assets for purposes of dissolution. No value shall be assigned by the appraisers to the good will or firm name of the partnership. Upon termination of the partnership the capital contribution of each limited partner, adjusted by profits and losses as herein provided, shall be returned to him, provided that each other limited partner also receives his capital contribution adjusted by profits and losses.

32. VALUE OF INTEREST: The value of a partner's interest shall be:

(a) The sum of:

(1) His capital account and drawing account credit balances; and

(2) His share of any undistributed net income of the partnership to the date of valuation; and

(3) Any other amounts due and owing to him by the partnership.

(b) Plus or minus the amount of an adjustment giving effect to the appraisal of partnership assets under Paragraph 31.

(c) Less the sum of:

(1) His capital account and drawing account debit balances.

(2) Any other amounts due and owing by him to the partnership.

33. WINDING UP AND LIQUIDATION: Upon dissolution, the partnership's business shall be wound up and liquidated as rapidly as business circumstances will permit. The assets shall be applied to the following purposes in the following order:

(a) To creditors other than partners;

(b) To limited partners who are creditors, in satisfaction of liabilities of the limited partnership other than liabilities for distributions to partners under section 53-231 or 53-234, Idaho Code;

(c) To general partners who are creditors, in satisfaction of liabilities of the limited partnership other than liabilities for distributions to partners under section 53-231 or 53-234, Idaho Code;

(d) To parties and former partners in satisfaction of liabilities for distributions under section 53-231 or 53-234, Idaho Code;

(e) To limited partners for the return of their contributions;

(f) To general partners for the return of their contributions;

(g) To limited partners respecting their partnership interests, in the proportions in which the limited partners share in distributions; and

(h) To general partners respecting their partnership interests, in the proportions in which the general partners share in distributions.

34. **AUTHORITY TO WIND UP:** If dissolution occurs under subparagraph (a) of Paragraph 28, the then employed attorney of the partnership shall have authority to wind up the affairs of the partnership. If dissolution occurs under subparagraph (b) or (c) of Paragraph 28, the general partner shall have authority to wind up the affairs of the partnership.

35. **METHOD OF DISTRIBUTION OF ASSETS:** To the extent feasible, all distributions in liquidations shall be made pro rata to the partners in kind. Distribution of specific assets shall be solely determined by the general partner.

36. **LEGAL PROCEDURES:** Each partner agrees to execute and record the Certificate and Agreement of Limited Partnership (required upon formation) and any necessary amendment thereof which may be required and to execute and record any appropriate dissolution notices and all other documents required by the laws of the State of Idaho; provided, however, that the limited partners hereby designate and appoint the general partners their attorneys-in-fact to execute and file on their behalf all such amendments, notices or other documents required to be filed and recorded by the laws of the State of Idaho or other jurisdictions.

37. **NOTICES:** All notices or other communication among partners, except as provided elsewhere in this Agreement, shall be in writing delivered in person or by certified or registered mail to the partner, or such partner's duly authorized representative, at his, her, or its last known address and shall be deemed received upon actual receipt or upon the expiration of seven (7) days after mailing, whichever is earlier. Any notice may be waived in writing by the person entitled to receive it.

38. **IDAHO LAW TO GOVERN:** This Agreement has been prepared for the purpose of governing a limited partnership operating pursuant to the laws of the State of Idaho. All questions concerning the meaning and intention of any of its terms or its validity shall be determined in accordance with the laws of the State of Idaho.

39. **BINDING ON SUCCESSORS IN INTEREST:** This Agreement shall bind the partners, their wives, their heirs (and their wives' heirs), assigns and representatives.

40. **NUMBER AND GENDER:** The singular shall include the plural, and vice versa, if such treatment is necessary to interpret this Agreement in accordance with its manifest intention. Likewise, if either the feminine, masculine or neuter gender should be one of the other genders, it shall be so treated.

41. PARAGRAPH HEADINGS: The paragraph and subparagraph heading used herein are for purposes of convenience and shall not be considered in the interpretation of this Agreement.

42. PARTIAL INVALIDITY: If any portions of this Agreement shall be held invalid or inoperative, then, insofar as it is reasonable and possible the remainder of this Agreement shall be considered valid and operative, and effect shall be given to the intent manifested by the portion held invalid or inoperative.

43. DONATIONS AND POWER OF ATTORNEY: Any gift made to the Partnership shall be considered a gift and capital contribution to the partners in the same ratio as the existing capital interest of the partners as set forth in Paragraphs 5 and 6 hereof, unless the gift and capital allocation to the partners is otherwise specified at the time the gift is made to the Partnership. Insofar as a custodian has been appointed under the terms of this Partnership Agreement within the meaning of the Idaho Uniform Gifts to Minors Act to represent any minors as herein provided, then any gift to the Partnership shall be a gift to said custodian on behalf of the minors in the same ratio as the custodian capital contribution bears to the total of all capital contributions to the Partnership. The general partner's receipt of any gifts and execution of any documents pertaining thereto shall constitute a receipt thereof for both the general and limited partners and a registration and/or execution of any documents pertaining to such gift shall constitute receipt on behalf of the partners and any custodian representing such partners under the Idaho Uniform Gifts to Minors Act, and the general partner is herewith given a special power of attorney to receive the gifts and execute all documents on behalf of the partners to this Partnership Agreement.

44. ACCOUNTING: At least annually an accounting statement shall be prepared for the Partnership showing any increase or decrease in Partnership capital as a result of any gifts to the partners or any custodian, and appropriate amendments to the Certificate and Agreement of Limited Partnership as required by law shall be filed with the office of the Secretary of State to reflect such changes in the Partnership capital account.

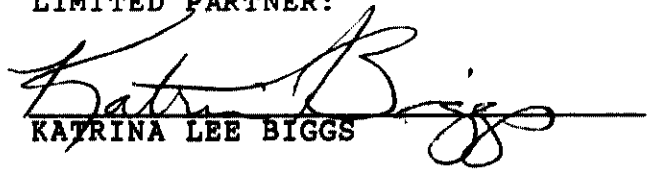
EXECUTED as of the day and year first hereinabove written.

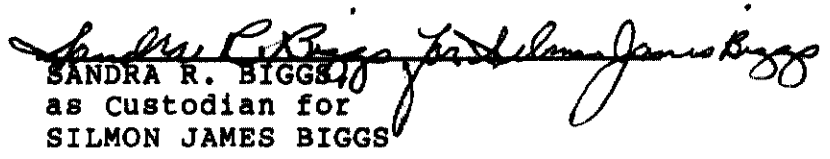
GENERAL PARTNERS:


SILMON LAIRD BIGGS


SANDRA R. BIGGS

LIMITED PARTNER:


KATRINA LEE BIGGS


SANDRA R. BIGGS
as Custodian for
SILMON JAMES BIGGS

STATE OF IDAHO)
)
COUNTY OF Bannock :ss
)

On the 11 day of MAY, 1984,
before me, a Notary Public in and for the above State and
County, personally appeared SILMON LAIRD BIGGS, SANDRA R. BIGGS
and ~~KATRINA LBB BIGGS~~, who being by me first duly sworn did
depose and say: That they are the signers of the above and
foregoing instrument; that they have read and know the contents
thereof; and that the same was executed by their own free act
and deed.

Shylla Bennett
NOTARY PUBLIC For Idaho
Residing in Acetelle

My Commission Expires:

* * * * *

STATE OF IDAHO)
)
COUNTY OF Bannock :ss
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On the 11 day of MAY, 1984,
personally appeared before me SANDRA R. BIGGS, who being first
duly sworn did say, for herself, that she is the Custodian for
SILMON JAMES BIGGS, the foregoing minor Limited Partner, and
that the foregoing instrument was signed on behalf of said minor
Limited Partner.

Shylla Bennett
NOTARY PUBLIC For Idaho
Residing in Acetelle

My Commission Expires:

SCHEDULE "A"

PARTNER	CASH CONTRIBUTION
SILMON LAIRD BRIGGS	\$15.00
SANDRA R. BIGGS	15.00
KATRINA LEE BIGGS	50.00
SILMON JAMES BIGGS	20.00