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## CERTIFICATE OF LIMITED PARTNERSHIP To the Secretary of State of Idaho, State house, Boise, Idaho 83720



1.	The name of the limited partnership is:  Gowen Partners Limited, an Idaho
	Limited Partnership (Must include, without abbreviation, the words "Limited Partnership.")
2.	The name and business address of the registered agent are: Christopher R. Stephens, 40 Eagle Creek Road, Ketchum, Idaho 83340  (not a P.O. Box)
3.	The name and business address of each general partner are:  Name Address Citation Financial Partners P.O. Box 388, Sun Valley, Idaho 83353
4.	(If more space is needed, continue in item 5.)  The latest date on which the partnership will dissolve is: May 1, 2005
5.	Other matters (optional):
6.	Signatures of all general partners:  Citation Financial Partners  by Sage Financial Corporation, Partner  CURP  19950511 0900 88600 2  CURP  100.00= 100.00
	Steven Glacobbi, its President #: C