CERTIFICATE OF LIMITED PARTNERSHIP JAN 3 3 FM 184 SEC-FORM ST CLATE OF

NESAKA LIMITED PARTNERSHIP

| STATE (|)F : | IDAHO |) | |
|---------|------|------------|---|-----|
| | | | : | SS. |
| County | of | Bonneville |) | |

COME NOW the partners of the above named Limited Partnership and, in compliance with Idaho Code §53-208, entitled "Certificate of Limited Partnership", set forth the following:

- The name of the partnership is NESAKA LIMITED PARTNERSHIP.
- The general character of its business is investment in real estate, securities, and any and all other activities associated with the holding for investment, development and management of both personal and real property.
- The registered agent for service of process in Idaho shall be James A. Ririe, 2840 Holly Place, Idaho Falls, Idaho 83401.
- The name and business address of the General Partners is 330 Shoup Avenue, Suite 201, Idaho Falls, Idaho 83402. Limited Partners do not have a business address, but their resident address is 2840 Holly Place, Idaho Falls, Idaho 83401.
- 5. No cash is being contributed to the property, but certain interests in real property, both directly and through

ownership and other partnerships, subject to liabilities, for a net estimated total fair market value of less than \$100,000 is being initially contributed to the partnership, allocated \$19,000 in value for each of the five Limited Partners and \$4,000 in value allocated to the General Partners.

- 6. There are no events or agreements requiring additional contributions to be made to the partnership.
- 7. No limited partner shall assign or sell his interest in the limited partnership without first offering it to the partnership in accordance with the agreement of limited partnership executed simultaneously herewith.
- 8. There is no event requiring termination of a limited partner's interest in the partnership, or a requirement that the partnership or other partners acquire the interest. However, in the event of a voluntary dissolution or voluntary distribution of partnership assets to satisfy the capital account of a limited partner, such distribution shall be made in accordance with an accrual fair market value method of capital accounting to determine, on a then current basis, the value of the limited partner's interest.
- 9. There is no right of any partner to receive distributions of property or cash from the capital of the limited partnership, but current earnings shall be distributed except when the Limited Partners consent to a retention of said earnings.

- 10. There is no right of any partner to receive, or of a General Partner, to make distributions to a partner, which include a return of all or any part of the partners' capital contribution.
- 11. The partnership shall be terminated in the event of the death, incapacity, withdrawal or bankruptcy of the General Partners.
- 12. In the event of the death, incapacity, withdrawal or bankruptcy of one General Partner, the other General Partner may continue the business of the partnership.
- 13. All Limited Partners are natural born children of the General Partners and, simultaneously to the execution of the partnership agreement, gifts representing their capital interest were made by the General Partners to the Limited Partners. The General Partners have not maintained any reversionary rights, or other incidence of ownership, in the capital interest of the Limited Partners.

THIS CERTIFICATE of Limited Partnership executed this 30th day of December, 1983.

GENERAL PARTNERS

JAMES A. RIRIE

MANGE W. Rue

NANCY W. RIRIE

LIMITED PARTNERS

ELIZABETH JANETT RIRIE
By Nancy W. Rivie

KATHERINE DANA RIRIE
By Nancy W. Rivie

ANDREW JAMES RIRIE
By Nancy W. Rivie

SPENCER WINSTON RIRIE
By Nancy W. Rivie

AMANDA LYNNE RARIE
By Nancy W. Rivie

SUBSCRIBED AND SWORN TO before me this 30th day of

December, 1983.

otary Public for Id

(Seal)