

RESTATED
CERTIFICATE OF LIMITED PARTNERSHIP
OF
GURNSEY ENTERPRISES, 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. A certificate of limited partnership was duly recorded with the Valley County Recorder as Instrument No. 120875, on June 17, 1982.

2. Pursuant to paragraph 17 of the Gurnsey Enterprises, Ltd. limited partnership agreement dated December 30, 1981, each limited partnership appoints each general partner as their attorney-in-fact and to be attorney-in-fact for each limited partner and each other general partner regarding the execution of this restated certificate of limited partnership.

2. The name of the limited partnership is Gurnsey Enterprises, Ltd.

3. The character of the business of the partnership is as follows: Farming, ranching and real estate.

4. The location of the business is 1111 West Highland View Drive, Boise, Idaho.

5. There are 1,700 general partnership units having an initial value of \$100.00 per unit. There are 6,800 limited partnership units 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:

General Partners

Vern L. Gurnsey & Kathleen W. Gurnsey,
husband and wife, 1,700 units

Class "A" Limited Partners

Vern L. Gurnsey & Kathleen W. Gurnsey,
husband and wife, 3,400 units

Class "B" Limited Partners

Vern L. Gurnsey & Kathleen W. Gurnsey,
husband and wife, 2,620 units
Kristina Johnson 260 units
Steven D. Gurnsey 260 units
Scott T. Gurnsey 260 units

6. The partnership commenced on December 31, 1981, and shall continue until terminated as provided in the Gurnsey Enterprises, Ltd. Limited Partnership Agreement.

7. Vern L. Gurnsey and Kathleen W. Gurnsey, husband and wife, contributed a 100% interest in the property described on Schedule "A" attached hereto.

8. The limited partners are not required to make any additional contributions to the partnership.

8. The contribution of each limited partner is to be returned upon dissolution of the partnership.

9. Partnership net profits are allocated first to the Class A limited partners until such partners have received a twelve percent (12%) return on the contribution value of their units of limited partnership contribution. After, and only after, the Class A limited partners have been allocated the full extent of their preferential return, the remaining net profit shall be credited among the general and the Class B limited partners pro rata, based upon each general and Class B partner's number of partnership units held at the end of the partnership fiscal year as compared to the total number of units of all Class B limited and general partners. Losses of the partnership are allocated proportionately to the limited and general partners, based upon the number of partnership units held by each such limited or general partner as compared to the total number of partnership units of all limited and general partners.

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

11. The general partners have the right to admit additional limited partners.

12. 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.

13. The business of the partnership may be continued upon the death, retirement or insanity of a general partners if the remaining partners agree to continue the partnership.

14. 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 Gurnsey Enterprises, Ltd. Limited Partnership Agreement, dated December 30, 1981.

IN WITNESS WHEREOF, this Certificate is signed and sworn to this 2nd day of January, 1982.

THE GENERAL PARTNERS:


Vern L. Gurnsey


Kathleen W. Gurnsey

STATE OF IDAHO)
) ss.
County of Canyon)

I, Edward D. Ahrens, a notary public, do hereby certify that on this 2nd day of January, 1982, personally appeared before me Vern L. Gurnsey and Kathleen W. Gurnsey, general partners, who, being by me first duly sworn, declared that they signed the foregoing document and that the statements therein contained are true.

Edward D. Ahrens
Notary Public of Idaho
Residing at Nampa, Idaho

(SEAL)

SUBSCRIBED AND SWORN to before me this 2nd
day of January, 1982.

Edward D. Ahrens
Notary Public for Idaho

(SEAL)

Parcel 1

Lot 8, Block 6, Rio Vista Subdivision #4, located in Valley County, Idaho.

Parcel 2

Lot 9, Block 6, Rio Vista Subdivision #4, located in Valley County, Idaho.

Parcel 3

The N1/2 N1/2 SW1/4, Section 27, Township 17N R3E of the Boise Meridian located in Valley County, Idaho.

Parcel 4

Lot 7, Block 2, McCleod and Edwards Wagon Wheel Subdivision #4, located in Valley County, Idaho.

Parcel 5

SE1/4 of Section 5 Township 10N, Range 4W, B.M.; that part of NW1/4 SW1/4 Section 4 Township 10N, Range 4W B.M.; that part of SW1/4 NW1/4 Section 4, Township 10N Range 4W, B.M., lying North of the Sunnyside Canal and South of the Weiser River, in Washington County, Idaho.