

CERTIFICATE OF LIMITED PARTNERSHIP

STATE OF IDAHO)
) ss.
County of Twin Falls)

Dec 19 3 21 PM '83
NOTARY OF STATE

The undersigned, desiring to form a limited partnership pursuant to the laws of the State of Idaho, certify as follows:

1. The name of the partnership is Walker Family Investments Limited Partnership.

2. The purpose of the partnership shall be to acquire by purchase, lease or otherwise, lands and interest in lands; to own, hold, lease, finance, improve, develop, operate and manage real property so acquired; to erect, alter, or improve buildings or other structures situated on said real property; to make investments of all kinds and in all types of businesses; and to operate all legal forms of investment or business enterprises.

3. The name and address of the registered agent for service of process as required by Idaho Code §53-204 is:

Thomas G. Walker, Jr.
184 Second Street West
P.O. Box 1892
Twin Falls, ID 83303-1892

4. The names and business addresses of the general partners interested in the partnership are as follows:

<u>Name</u>	<u>Address</u>
Thomas G. Walker, Sr. and Rose A. Walker, husband and wife	P.O. Box 372 Twin Falls, ID 83303-0372
Thomas G. Walker, Jr. and Donna I. Walker, husband and wife	P.O. Box 1892 Twin Falls, ID 83303-1892
Constance M. Magaw	10467 Irving Court Boise, ID 83704
Barbara A. Walker	4015 Brook Haven Club Drive, Apt. 812 Dallas, TX 75234

5. The names and business addresses of the Type "A" and Type "B" limited partners in the partnership are as follows:

Type "A" Limited Partners:

Thomas G. Walker, Sr. and Rose A. Walker, husband and wife	P.O. Box 372 Twin Falls, ID 83303-1892
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Type "B" Limited Partners:

Thomas G. Walker, Jr. and Donna I. Walker, husband and wife	P.O. Box 1892 Twin Falls, ID 83303-1892
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Constance M. Magaw	10467 Irving Court Boise, ID 83704
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Barbara A. Walker	4015 Brook Haven Club Drive, Apt. 812 Dallas, TX 75234
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Rex S. Leforgee, as Trustee for: Curi M. Walker Trust Stephanie N. Walker Trust M. Sage Harper Trust Kreigh H. Magaw Trust Tamara C. Magaw Trust	P.O. Box 1292 Twin Falls, ID 83303-1292
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6. A description of the capital contribution made by each general and limited partner is described on Exhibit "A," attached hereto and by this reference made a part hereof.

7. No additional capital contributions have been agreed upon to be made by any partner at the present time.

8. No partner shall assign, mortgage or sell his share in the partnership. Provided, however, any partner may transfer all or part of his interest in the partnership by gift to or for the benefit of himself, lineal issue, adopted child or any other partner.

9. No partner may terminate his interest in the partnership without first giving all other partners at least thirty (30) days' written notice of his intention to dispose of his interest. The interest of the withdrawing partner shall be subject to an option to purchase by the partnership and any interest not purchased or retired by the partnership shall be subject to an option of the remaining partners to purchase proportionate shares. The purchase price shall equal the capital account of the interest being purchased determined as if the property of the partnership was sold at its fair market value on the date the notice to sell is sent.

10. The earnings of the partnership shall be distributed to the partners annually.

11. No provision has been made for the return of all or part of a partner's contribution.

12. The net losses of the partnership shall belong to and be allocated among the limited partners, "A" Type and "B" Type, in the same ratio as each limited partners' capital account bears to the total capital accounts of all limited partners. Such capital accounts shall be calculated as of the first day of the calendar year for which the loss allocation is being made.

13. The net profits of the partnership shall belong to and be credited as follows:

13.1 Profits from the sale of property contributed to the partnership. Any profits realized on the sale of property contributed to the partnership shall belong to and be credited to the person contributing such property to the extent its value on the date of contribution exceeds its basis in the hands of the contributing partner. Profits realized on the sale of contributed property in excess of that provided for in the prior sentence shall be credited to the "B" Type partners in the same ratio as each "B" Type partners' capital account bears to the total "B" type partners' capital accounts at the beginning of the fiscal year.

13.2 Other profits. Any other profits realized in each calendar year shall belong to and be credited to the "A" Type partners, in an amount required to give them a noncumulative return of twelve percent (12%) on their capital accounts for that year. The balance, if any, of any other profits remaining after the allocation to the "A" Type partners shall be allocated to the general partners and the "B" Type partners in the same ratio as each such partners' capital account bears to the total capital accounts of the general partners and the "B" Type partners at the beginning of the partnership's fiscal year.

14. Upon the death or incapacity of a General Partner, the remaining and/or substituted General Partners shall have the right to continue the partnership business or to wind up and liquidate the partnership.

15. No limited partner has been given the right to demand and receive property other than cash in return for his contribution.

Dated this 10th day of October, 1983.


Thomas G. Walker, Sr.

Rose A. Walker
Rose A. Walker

Thomas G. Walker, Jr.
Thomas G. Walker, Jr.

Donna I. Walker
Donna I. Walker

Constance M. Magaw
Constance M. Magaw

Barbara A. Walker
Barbara A. Walker

By: Thomas G. Walker, Jr.
Thomas G. Walker, Jr.,
Attorney in Fact

"General Partners"

Thomas G. Walker, Sr.
Thomas G. Walker, Sr.

Rose A. Walker
Rose A. Walker

Thomas G. Walker, Jr.
Thomas G. Walker, Jr.

Donna I. Walker
Donna I. Walker

Constance M. Magaw
Constance M. Magaw

Barbara A. Walker
Barbara A. Walker

By: Thomas G. Walker, Jr.
Thomas G. Walker, Jr.,
Attorney in Fact

Rex S. Leforgee, As Trustee For:
Curi M. Walker Trust
Stephanie N. Walker Trust
M. Sage Harper Trust
Kreigh H. Magaw Trust
Tamara C. Magaw Trust

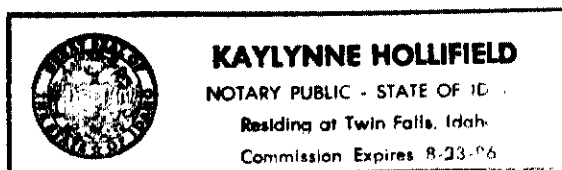
By: Rex S. Leforgee
Trustee

"Limited Partners"

STATE OF IDAHO)
) ss.
County of Twin Falls)

On this 11th day of October, 1983, before me, the undersigned, a notary public in and for said county and state, personally appeared Thomas G. Walker, Sr. known to me to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, the same day and year in this certificate first above written.

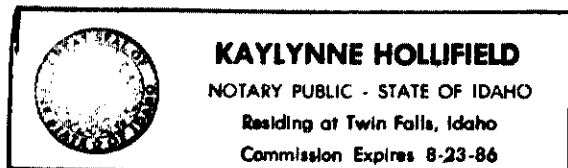


Kaylynne Hollifield
Notary Public for Idaho
Residing at Twin Falls, Idaho

STATE OF IDAHO)
) ss.
County of Twin Falls)

On this 11th day of October, 1983, before me, the undersigned, a notary public in and for said county and state, personally appeared Rose A. Walker, known to me to be the person whose name is subscribed to the within instrument and acknowledged to me that she executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, the same day and year in this certificate first above written.



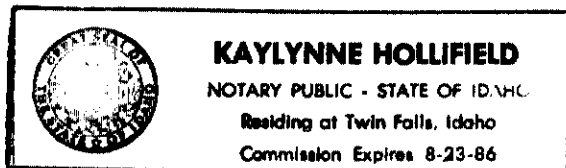
Kaylynne Hollifield

Notary Public for Idaho
Residing at Twin Falls, Idaho

STATE OF IDAHO)
) ss.
County of Twin Falls)

On this 11th day of October, 1983, before me, the undersigned, a notary public in and for said county and state, personally appeared Thomas G. Walker, Jr. known to me to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, the same day and year in this certificate first above written.



Kaylynne Hollifield

Notary Public for Idaho
Residing at Twin Falls, Idaho

STATE OF IDAHO)
) ss.
County of Twin Falls)

On this 11th day of October, 1983, before me, the undersigned, a notary public in and for said county and state, personally appeared Donna I. Walker, known to me to be the person whose name is subscribed to the within instrument and acknowledged to me that she executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, the same day and year in this certificate first above written.



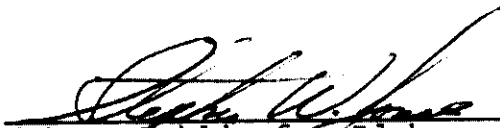
Kaylynne Hollifield

Notary Public for Idaho
Residing at Twin Falls, Idaho

STATE OF IDAHO)
) ss.
County of Ada)

On this 11th day of October, 1983, before me, the undersigned, a notary public in and for said county and state, personally appeared Constance M. Magaw, known to me to be the person whose name is subscribed to the within instrument and acknowledged to me that she executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, the same day and year in this certificate first above written.

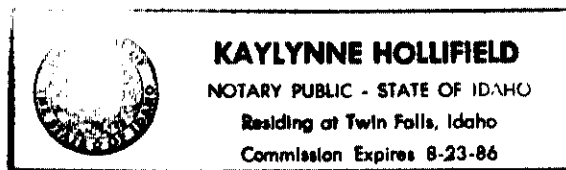


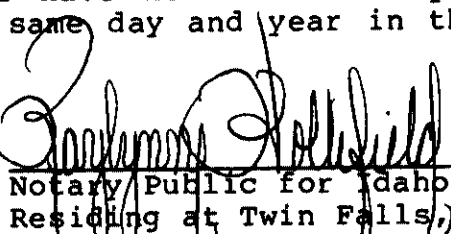
Notary Public for Idaho
Residing at: MERIDIAN, IDAHO
Commission Expires 9-26-87

STATE OF IDAHO)
) ss.
County of Twin Falls)

On this 11th day of October, 1983, before me, the undersigned, a notary public in and for said county and state, personally appeared Thomas G. Walker, Jr., known to me to be the person whose name is subscribed to the within instrument as the attorney in fact of Barbara A. Walker, and acknowledged to me that he subscribed the name of Barbara A. Walker thereto as principal, and his own name as attorney in fact.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, the same day and year in this certificate first above written.





Notary Public for Idaho
Residing at Twin Falls, Idaho

STATE OF IDAHO)
) ss.
County of Twin Falls)

On this 12 day of October, 1983, before me, the undersigned, a notary public in and for said county and state, personally appeared Rex S. Leforgee, known to me to be the

person whose name is subscribed to the within instrument as Trustee and acknowledged to me that he executed the same as such Trustee.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, the same day and year in this certificate first above written.

Gary E. Evans

NOTARY PUBLIC FOR IDAHO

Residing at Twin Falls, Idaho

EXHIBIT "A"

CERTIFICATE OF LIMITED PARTNERSHIP

WALKER FAMILY INVESTMENTS LIMITED PARTNERSHIP

Assets Contributed:

1. Cash
2. Accounts Receivable - Thomas G. Walker, Sr.
3. Accounts Receivable - Thomas G. Walker, Jr.
4. Accounts Receivable - Walker Children's Trusts
5. Contract Receivable - Robert Wiesen
6. Note Receivable - Thomas G. Walker, Sr.
7. Note Receivable - Thomas G. Walker, Jr.
8. Note Receivable - W. R. Goodwill
9. Note Receivable - W. R. Goodwill
10. Note Receivable - Chancellor Investors
11. Mortgage Receivable - Coors of Magic Valley
12. Mortgage Receivable - Wood River Beverage
13. Stock - Blue Lakes Country Club
14. Investment - Pioneer Investors
15. Land
16. Buildings
17. Equipment
18. Furniture and Fixtures
19. Autos and Trucks
20. Leasehold Improvements

Subject to:

1. Deposit Obligation
2. Accounts Payable - Walker Children's Trusts
3. Note Payable - Bank of Idaho
4. Note Payable - Idaho First National Bank
5. Note Payable - Rose Walker
6. Note Payable - Intermountain TeleCom, Inc.
7. Note Payable - Thomas G. Walker, Sr.
8. Contract Payable
9. Mortgage Payable - Bank of Idaho
10. Mortgage Payable - Hailey Buildikng
11. Mortgage Payable - Rupert Building