

CERTIFICATE OF LIMITED PARTNERSHIP  
OF

R.K. LIMITED PARTNERSHIP

STATE OF IDAHO            )  
                              : ss  
County of Bingham        )

We, the undersigned, being desirous of forming a limited partnership pursuant to the laws of the the State of Idaho, do hereby mutually agree as hereinafter set forth, and being severally duly sworn, do hereby certify:

1. The name of the partnership is R.K. LIMITED PARTNERSHIP.

2. The character of the business intended to be transacted by the partnership is any business which a partnership may carry on under the laws of the State of Idaho including without limitation to purchase, hold, sell, mortgage, encumber, improve, sub-divide, lease, manage, care for and maintain real estate and buildings and improvements thereon, to acquire, own, and operate any type of business at wholesale or retail, to acquire, assign, own, sell, mortgage, pledge and otherwise dispose of and deal in stocks and bonds, mortgages, securities, notes, contracts and commercial paper of corporations, partnerships, associations or individuals, to manufacture, design, construct, assemble, grow, raise, buy, lease, hire, barter, exchange, repair, service, process, operate, store, transport, distribute, install and deal in goods, wares, materials, supplies, products and merchandise of every type and nature and, subject to any appropriate licensing required, to render any service which an individual, general partnership or general corporation may perform.

3. The name and address of the registered agent for service of process is Richard C. Hill, 120 North 900 West, Blackfoot, Idaho 83221.

4.1 The name, place of residence and address of each general partner interested in said partnership business are the following:

Richard C. Hill, whose residence and address is 120 North 900 West, Blackfoot, Idaho 83221.

4.2 The name and place of residence and mailing address of each limited partner are the following:

Kerma S. Hill, whose residence and address is 120 North 900 West, Blackfoot, Idaho 83221, as custodian for Julianne Hill, 120 North 900 West, Blackfoot, Idaho 83221, under the Idaho Uniform Transfers to Minors Act.

Kerma S. Hill, whose residence and address is 120 North 900 West, Blackfoot, Idaho 83221, as custodian for Nathan Shumway Hill, 120 North 900 West, Blackfoot, Idaho 83221, under the Idaho Uniform Transfers to Minors Act.

Kerma S. Hill, whose residence and address is 120 North 900 West, Blackfoot, Idaho 83221, as custodian for Daniel Kermit Hill, 120 North 900 West, Blackfoot, Idaho 83221, under the Idaho Uniform Transfers to Minors Act.

Kerma S. Hill, whose residence and address is 120 North 900 West, Blackfoot, Idaho 83221, as custodian for Steven Thomas Hill, 120 North 900 West, Blackfoot, Idaho 83221, under the Idaho Uniform Transfers to Minors Act.

Kerma S. Hill, whose residence and address is 120 North 900 West, Blackfoot, Idaho 83221, as custodian for Charles Shumway Hill, 120 North 900 West, Blackfoot, Idaho 83221, under the Idaho Uniform Transfers to Minors Act.

Kerma S. Hill, 120 North 900 West, Blackfoot, Idaho 83221.

5. The amount of cash and a description and statement of the agreed value of the other property or labor or services contributed by each partner is stated in the attached schedule which is hereby referred to and made a part hereof as fully as if set forth herein at length.

6. The times at which or events on the happening of which any additional contributions agreed to be made by each partner are none.

7. The power of a limited partner to grant the right to become a limited partner to an assignee of any part of his partnership interest and the terms and conditions of the power are:

7.1 Transfer may be made to another partner or descendants (including any legally adopted) of a partner upon such terms and conditions as agreed between the parties to the transaction, provided such transfer shall not release the transferring partner of any obligations then existing (partner here shall mean the minor, not the custodian acting for the minor).

7.2 Transfers may be made to a bona fide assignee or nominee of the transferring partner if neither the partnership nor any partner makes any written objection to the general partner and to the proposing transferor and transferee within thirty (30) days after written notice to all other partners of the proposed transfer and the terms and conditions thereof which the proposed assignee or nominee has agreed in writing to accept if no objection is made.

8. The time within which or the events on the happening of which a partner may terminate his membership in the limited partnership and the amount of, or the method of determining, the distribution to which he may be entitled respecting his partnership interest, and the terms and conditions of the termination distribution are as follows:

8.1 If written objection to the transfer to an assignee or nominee is given, then the partnership or some or all of the remaining partners may within six months after the written notice of the proposed transfer, elect in writing to purchase all of the transferring partner's interest. Then the transferring partner and any successor in interest shall be bound to sell and the electing partnership, partner or partners shall be bound to purchase the transferring partner's interest upon the terms and conditions set forth in the notice of proposed transfer except when time of payment and interest rate hereinafter specified are more favorable to the electing transferees. The election by the partnership to purchase all or any portion of the transferring partner's interest may be made by written acceptance in one or more parts signed by a majority of the general partners and shall have priority over an election by one or more partners. If the election of partners exceeds the interest available for purchase, the interest available shall be allocated among the partners in proportion to the share each offers to purchase.

8.2 A limited partner may withdraw upon not less than six months prior written notice to each partner at his address on the books of the limited partnership at its office in this state. Upon such notice, then the partnership or some or all of the remaining partners may within six months elect in writing to purchase all of the withdrawing partner's interest in the manner and upon the terms and conditions set forth in the preceding paragraph.

8.3 If election is not made to purchase all of the transferring or withdrawing partners interest as provided in the preceding subparagraphs, then the partnership shall be terminated and dissolved as of the next business day after the expiration of the six months option period and the partnership shall be liquidated according to the laws of the State of Idaho then in effect.

8.4 In the event of the death, incapacity, withdrawal or any act of insolvency on the part of a general partner, any remaining general partner or partners shall continue the partnership business unless notice of election is otherwise given personally or mailed postage prepaid by the remaining general partner or partners to each limited partner within 30 days after the date of such death, incapacity, withdrawal or act of insolvency. If there is no surviving general partner, or if the surviving general partner does give such notice, then the majority of the limited partners may elect in writing, within ninety days after such event, to continue

the business of the partnership in a reconstituted partnership by selecting a successor general partner or general partners designated in an amendment to the Certificate of Partnership duly filed for record with a copy to each partner. The partnership shall continue until the end of the term for which the original partnership was formed unless otherwise dissolved or terminated, and the incapacitated, withdrawn or insolvent general partner, the general partner that did not continue and the successor in interest of any deceased general partner shall be limited partners with the same share of profits or losses of the reconstituted partnership as a limited partner with the same capital interest immediately before the event and shall have all of the rights of a limited partner. For the purposes of this section the general partner shall be deemed to be incapacitated if disabled and unable to take an active part in the management of the partnership business for a continuous period of six months.

8.5 PURCHASE PRICE. Unless otherwise determined by the notice of proposed transfer or agreement of the interested parties the purchase price of the transferred interest shall be the net worth of the partnership as of the end of the month immediately preceding the notice or effective date of the contingency causing such transfer, multiplied by the percentage interest of the transferring partner. The following provisions govern the determination of the net worth:

8.5.1 Cash on hand and in banks, certificates representing cash, prepaid expenses, credits, checks and other transit items shall be valued at the face amount thereof.

8.5.2 Publicly traded stocks, bonds and other securities shall be valued at the last quoted selling price.

8.5.3 No allowance of any kind shall be made for good will, patents, trademarks, tradenames, trade secrets or any similar intangible assets except such value as may have been previously fixed by agreement of all the partners and entered in the partnership books.

8.5.4 Obligations of partners to the partnership shall be valued at the amount of such obligations including accrued interest.

8.5.5 Accounts, notes and contracts receivable and not more than thirty (30) days past due shall be valued at the amount receivable with any accrued interest.

8.5.6 Accounts receivable, notes and contracts receivable more than thirty (30) days and less than ninety (90) days past due shall be valued at eighty-five percent (85%) of the amount receivable including accrued interest.

8.5.7 Accounts, notes and contracts receivable more than ninety (90) days and less than six (6) months past due shall be valued at seventy percent (70%) of the amount receivable including accrued interest.

8.5.8 Regardless of age or classification, no value shall be allowed or considered for any account, note or receivable, the collection of which has become barred by statutes of limitation, discharge in bankruptcy, or is owing by persons who have died leaving no known estates sufficient to satisfy their obligations.

8.5.9 All other assets shall be entered at the fair market value. If the interested parties do not agree as to the value but do agree as to one appraiser for one or more items then the decision of such appraiser shall be binding on the parties as to such item. If as to any items the parties do not agree on one appraiser then as to such item the transferring partner shall appoint one appraiser, the purchasing partners shall appoint the second appraiser and the two appraisers shall select a third. If any two appraisers agree as to the value of any item, that value shall be entered in the computation. If two appraisers do not agree then the value shall be the average of the three appraisals. In naming appraisers a party may designate separate or different appraisers for separately designated assets, according to the opinion of the qualifications and abilities of the appraiser as to various assets.

8.5.10 From the total of the assets there will be deducted the sum of all obligations of the partnership including any disputed claims or known contingent liabilities at the full amount of the claim or possible liability with the separate identification of the contingent or disputed amount in each instance. If such claim or obligation is subsequently paid or settled for a lesser amount then the pro rata share of such savings shall be added to and paid as part of the balance of the purchase price. The expense of any appraisals shall be paid by the partnership and shall be an obligation to be deducted under this paragraph.

8.5.11 All accrued and properly accruable taxes and assessments shall be deducted as liabilities.

9. No partner shall have a right to receive distributions or property including cash from the partnership except on the basis of either a termination of his limited partnership interest or as part of a pro rata distribution authorized by the general partner to all of the limited partners in proportion to their respective limited partnership interest.

10. No partner shall have a right to receive nor shall any general partner make, distributions to a partner which include a return of all or any part of the partner's contribution except as authorized in this certificate or by statutes of this date or the order of a court of competent jurisdiction.

11. The events upon the happening of which the limited partnership is to be dissolved and its affairs wound up are:

11.1 The written consent of all limited partners who are then competent.

11.2 Absence of an election within the time specified herein to purchase all of the interest of a transferring or withdrawing partner.

11.3 Absence of election to continue in the event of the death, incapacity, withdrawal or insolvency of a general partner.

12. Any remaining general partner may continue the business in the event of withdrawal of a general partner unless notice of election is otherwise given personally or mailed postage prepaid by the remaining general partner or partners to each limited partner within thirty days after the date of withdrawal.

13. Each limited partner hereby irrevocably constitutes and appoints each general partner his true and lawful attorney-in-fact and agent, coupled with an interest, with full power and authority in his name, place and stead to make, execute, acknowledge, deliver, file and record in the appropriate public offices:

13.1 A Certificate of Limited Partnership pursuant to the Idaho Limited Partnership act, any instrument to amend such Certificate of Limited Partnership pursuant to said act and any other document or instrument deemed by the general partner to be necessary or appropriate to establish or maintain the partnership as a limited partnership under the laws of the State of Idaho;

13.2 All such other instruments and documents as may be required by law or appropriate to the conduct of the partnership business as described in paragraph 2 hereof and as appropriate, to wind up the partnership affairs and make distribution to the partners.

14. The general partner shall not be liable, responsible, or accountable in damages or otherwise to the limited partners for any acts performed by the general partner or for any nonaction or failure to act within the scope of the authority conferred on the general partner by this certificate or by law or for losses caused by errors in judgment or the failure to exercise ordinary skill and care in the operation and management of the partnership business,

except for acts of malfeasance. Without limiting the generality of the foregoing, it is expressly agreed that the general partner shall not be personally liable for the return of the capital or any other contributions of the limited partners, or any portion thereof, but on the contrary, that any such return shall be made solely from partnership assets except for acts of malfeasance.

15. The general partner shall have full, exclusive and complete discretion in the management and control of the business and affairs of the partnership and shall have, in addition to those powers and rights expressly granted in paragraph 2 and elsewhere in this certificate, all the rights and powers of a general partner of a limited partnership organized under the Idaho uniform Partnership Act, except as such discretion, powers and rights expressly are limited or denied in this certificate. Without limitation a general partner is expressly authorized:

15.1 To purchase property and to borrow money or otherwise obtain financing from any source for partnership purposes and to pledge, mortgage, grant security interests in, or otherwise encumber all or any part of the assets (including undistributed income,) of the partnership as security for such borrowings or financing arrangements.

15.2 To hire, employ, retain or otherwise secure employees, attorneys, accountants and other independent contractors or personnel necessary or appropriate to carry out the purposes of the partnership upon such terms as the general partner may determine.

15.3 To hold the partnership assets in the name of the partnership, the general partner or a nominee or nominees chosen by the general partner.

15.4 To file for record assumed business names.

15.5 To sue and be sued and complain and defend in the name and on behalf of the partnership and to settle adjust, compound, submit to arbitration, and compromise all actions, suits, accounts, reckonings, claims, and demands whatsoever now or hereafter pending between the partnership and any other parties.

15.6 To pay out of partnership funds any all partnership costs, expenses, compensation and purchases.

15.7 To take all other action, to enter into all other agreements and transactions with any other party, including the general partner and affiliates, regardless of whether the general partner and affiliates will profit therefrom, to execute all other documents or instruments of any kind which the general partner may deem necessary or appropriate in carrying out the business of the partnership, without requiring the joinder of any limited partner.

IN WITNESS WHEREOF, the parties have hereunto subscribed their names as of April 15, 1985, and being first duly sworn did depose and say that as such party he or she has read and knows the contents of the foregoing certificate and that the statements therein are true and accurate.

Richard C. Hill

Richard C. Hill  
General Partner and Registered Agent

Kerma S. Hill

Kerma S. Hill  
Limited Partner

Kerma S. Hill

Kerma S. Hill, as custodian  
for Julianne Hill, Nathan  
Shumway Hill, Daniel Kermit  
Hill and Steven Thomas Hill, <sup>Charles Shumway</sup>  
Limited Partners

STATE OF IDAHO       )  
                              : ss.  
County of Bingham    )

On this 15<sup>th</sup> day of April, 1985, before me the undersigned Notary Public in and for said state personally appeared Richard C. Hill and Kerma S. Hill, known to me to be the persons whose names are subscribed to the within instrument and acknowledged to me that they executed the same.

Julie J. Martin

Notary Public for Idaho

STATE OF IDAHO       )  
                              : ss.  
County of Bingham    )

On this 15<sup>th</sup> day of April, 1985, before me the undersigned Notary Public in and for the State of Idaho, personally appeared Kerma S. Hill, known to me to be the person whose name is subscribed to the within instrument as custodian for Julianne Hill, Nathan Shumway Hill, Daniel Kermit Hill, Steven Thomas Hill and Charles Shumway Hill and acknowledged to me that she executed the same as such custodian.

Julie J. Martin

Notary Public for Idaho



SCHEDULE OF PROPERTY CONTRIBUTED  
WITH RATE OF SHARING AND PROFITS AND LOSSES  
OF  
R.K. LIMITED PARTNERSHIP

The property contributed is a ten percent limited partnership interest in TAPCO LIMITED, with its principal place of business at 625 W Pacific Street, Blackfoot, Idaho 83221, of an agreed value of \$5,000.

GENERAL PARTNER	PERCENTAGE	VALUE
Richard C. Hill	10%	\$500.00
LIMITED PARTNERS		
Julianne Hill	15%	\$750.00
Nathan Shumway Hill	15%	\$750.00
Daniel Kermit Hill	15%	\$750.00
Steven Thomas Hill	15%	\$750.00
Charles Shumway Hill	15%	\$750.00
Kerma S. Hill	15%	\$750.00