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SECRETARY OF STATE

FIRST AMENDED CERTIFICATE AND AGREEMENT OF LIMITED PARTNERSHIP

OF

MANKATO LIMITED PARTNERSHIP

THIS FIRST AMENDED CERTIFICATE AND AGREEMENT OF LIMITED PARTNERSHIP is made and entered into as of the _____ day of March, 1991, by and between JAMES R. TOMLINSON and GREG LUCE, as General Partners (hereinafter referred to as the "General Partners") and DANIEL A. THOMAS, ALLISON LUCE, CASSANDRA LUCE, RICHARD TOMLINSON and GREG TOMLINSON as Limited Partners, (hereinafter referred to as the "Limited Partners"), whose addresses appear on the signature page hereof with their respective signatures.

WITNESSETH:

WHEREAS, the General Partners and the Limited Partners desire to form a limited partnership pursuant to the laws of the State of Idaho;

WHEREAS, James R. Tomlinson and Greg Luce previously entered into a Certificate and Agreement of Limited Partnership dated December 26, 1990 and the General Partners and Limited Partners desire to amend and restate their Agreement as embodied in this instrument;

NOW, THEREFORE, the parties hereto hereby agree and state as follows:

I.

DEFINITIONS

1.1 "Act" shall mean and refer to the Idaho Limited Partnership Act.

1.2 "Agreement" shall mean and refer to this Certificate and Agreement of Limited Partnership, as amended from time to time.

1.3 "Partnership" shall mean and refer to the limited partnership created pursuant to this Agreement.

1.4 "General Partners" shall mean and refer to the entities and/or persons designated as "General Partners" in the first paragraph of this Agreement and any substitutes therefor

and any additions thereto approved as provided in Section X of this Agreement.

1.5 "Limited Partners" shall mean and refer to persons or entities that are designated as Limited Partners, and whose names, residences or business addresses and interests held by each, appear on the signature page of this Agreement hereto.

1.6 "Partners" shall mean and collectively refer to the General Partners and all Limited Partners.

1.7 "Interests" shall mean and refer to a Limited Partnership interest in the capital, profits and losses of the Partnership.

1.8 "Holders of Interests" shall mean and refer to the persons and/or entities that are shown on the books and records of the Partnership as being owners of Interests on a specific date, whether or not such persons and/or entities have been admitted to the Partnership as Limited Partners.

1.9 With respect to a particular Limited Partner, "Partnership Percentage" shall mean and refer to that fraction, expressed as a percentage, having as its numerator the number of Interests held by such Limited Partners and as its denominator the total number of Interests held by all Limited Partners.

1.10 With respect to a particular Holder of Interests, "Allocation Percentage" shall mean and refer to that fraction, expressed as a percentage, having as its numerator the number of Interests held by such Holder of Interests and having as its denominator the total number of Interests held by all Holders of Interests.

1.11 "Available Cash" of the Partnership shall mean and refer to all remaining cash funds of the Partnership on hand at a particular time less such adequate reserves as the General Partners deem reasonably necessary for the proper operation of the Partnership's business.

1.12 "Partnership Return" shall mean and refer to the "U.S. Partnership Return of Income" (and any similar form of any state) for the Partnership as required to be filed annually with the U.S. Internal Revenue Service and any applicable state tax authorities.

1.13 "Net income" and "net loss" shall mean and refer to the income or loss of the Partnership after all expenses incurred in connection with the Partnership's business have been paid,

including, without limitation, interest on all loans, taxes and assessments, and after making any allowance for depreciation or amortization of the cost of all property and assets, tangible or intangible, of the Partnership (collectively referred to in this Agreement as "depreciation").

II.

ORGANIZATION

2.1 Formation. The parties do hereby form a limited partnership under and pursuant to the Act.

2.2 Name. The business of the Partnership shall be conducted under the name MANKATO LIMITED PARTNERSHIP, which may be changed by the General Partners by written notice to the Limited Partners.

III.

PRINCIPAL PLACE OF BUSINESS

3.1 The principal place of business of the Partnership shall be located at Fidelity Building, 242 North 8th, Boise, Idaho, or at such other place as the General Partners may from time to time determine. The Partnership may also establish and maintain such additional offices or places of business within or without the State of Idaho as the General Partners may deem advisable.

IV.

BUSINESS OF THE PARTNERSHIP

4.1 Unless approved by all of the General Partners and all of the Limited Partners, the business of the Partnership shall be limited to the acquisition, development, owning, operating, rehabilitating, improving and maintaining, financing and refinancing two apartment complexes generally known as The Thunderbird and The Cove, both located in LaGrande, Oregon, all as more particularly described in Exhibit "A" hereto and sometimes referred to as "the Projects". The Partnership is authorized to furnish services and goods in connection with the operation and management of the Project, and to borrow funds for such purposes and to mortgage or otherwise encumber any or all of the Partnership's assets or properties to secure such borrowing; to sell or otherwise dispose of the Project and the assets and properties of the Partnership; and to undertake and carry on all activities necessary or advisable in connection with the

acquisition, development, financing, ownership, operation, management and sale of the Project upon such terms and conditions as the General Partners, in their sole and absolute discretion, deem in the best interest of the Partnership.

V.

TERM

5.1 The Partnership shall commence as of December 26, 1990 and shall continue until December 25, 2040.

VI.

CAPITAL CONTRIBUTION AND STATUS

6.1 Capital Contribution of General Partners. The General Partners shall each make a \$0.00 contribution to the capital of the Partnership. The General Partners shall have an allocation percentage of the Partnership as follows:

James R. Tomlinson	22.5%
Greg Luce	22.5%

6.2 Capital Contribution of Limited Partner. Daniel A. Thomas, as Limited Partnership shall make a \$30,000.00 contribution to the capital of the Partnership. All other Limited Partners shall make no contribution to the capital of the Partnership. The Limited Partners shall have an allocation percentage of the Partnership as follows:

Daniel A. Thomas	15%
Allison Luce	10%
Cassandra Luce	10%
Richard Tomlinson	10%
Greg Tomlinson	10%

6.3 Interest. Contributions to the capital of the Partnership will not bear or accrue interest in favor of the contributing Partner.

6.4 Limited Liability. A Limited Partner shall not be personally liable for any of the debts, expenses, liabilities or obligations of the Partnership, except as provided in the Act. Other than the capital contributions agreed to be made pursuant to this Agreement and the subscription agreement executed and delivered by each Limited Partner, a Limited Partner shall not be required or obligated by the Partnership or any Partners to make further contributions or payments of any kind to or with respect

to the Partnership or his Interests therein; provided, however, that Limited Partners receiving distribution in return, in whole or in part, of their capital contribution shall be liable to the Partnership for any sum, not in excess of such amount returned plus interest thereon necessary to discharge liabilities of the Partnership to any or all creditors of the Partnership who extended credit or whose claims arose before such distribution was made.

6.5 Role of Limited Partner. Except as otherwise provided in this Agreement, no Limited Partner shall take part in, or interfere in any manner with, the management, conduct or control of the business of the Partnership, transact any business for the Partnership, or have the right, power or authority to act for, sign for or bind the Partnership in any manner.

6.6 Withdrawal of Capital Contributions. Except as provided herein, no Limited Partner shall have the right to withdraw or reduce his or its contribution to the capital of the Partnership except as provided in the Act. No Limited Partner shall have priority over any other Limited Partner, either as to the return of contributed capital or as to any profits, losses or distributions.

VII.

EXPENSES OF THE GENERAL PARTNERS

7.1 The General Partners shall be entitled to charge the Partnership, and to be reimbursed by it, for any and all reasonable costs and expenses actually incurred by them in connection with the formation of the Partnership and the operation of its business, including the allocable portion of expenses incurred in connection with both Partnership and other activities, such allocation to be determined on any basis selected by the General Partners consistent with generally accepted accounting practices.

VIII.

ALLOCATIONS OF NET INCOME AND NET LOSS:

CASH DISTRIBUTIONS

The Partners agree that the income, profits and losses of the Partnership shall be allocated and cash distributions of the Partnership shall be made as follows:

8.1 Allocation of Income, Profits, Gains and Losses. All income, profits, gains and losses of the Partnership for each fiscal year, other than any gain or loss realized upon the sale, exchange or other disposition of all or substantially all of the assets of the Partnership, computed in accordance with generally accepted accounting principles, consistently applied, using such methods of accounting for depreciation and other items as the General Partners determine to use for federal income tax purposes, shall be allocated to each Partner based on his varying interest in the Partnership during such fiscal year. The Partnership shall determine, in the discretion of the General Partners, whether to prorate items of income and deduction according to the portion of the year for which a Partner was a member of the Partnership or whether to close the books on an interim basis and divide such fiscal year into two or more segments. The allocation of income, profits, gains and losses among the Limited and General Partners shall be made in accordance with the allocation percentages set forth in Section 6.1 and 6.2.

8.2 Allocation of Gain or Loss Upon Sale, Exchange or Other Disposition of the Project. The gain or loss realized upon the sale, exchange or other disposition of all or substantially all the assets of the Partnership shall be allocated to and among the Partners as follows:

8.2.1 To the extent and in the amount of any cash distributed to the Partners pursuant to Sections 12.3.3, 12.3.4, 12.3.5, 12.3.6 and 12.3.7, gain or loss shall be allocated to the same extent and in the same amount as cash is distributed;

8.2.2 To the extent that gain exceeds the amount of cash distributed, or there is any loss on the sale, such gain or loss shall be allocated in accordance with the percentages set forth in Section 6.1 and Section 6.2.

8.3. Income Accounts. A separate Income Account shall be maintained by the Partnership for each Partner. Such Income Account of each Partner shall be credited or debited as the case may be with the amount of the net income or loss of the Partnership for each fiscal year allocated to such Partner pursuant to Sections 6.1 and 6.2 and shall be further debited with the amount of any cash distributions made by the Partnership to such Partner to the extent such distributions are determined to be made from the income of the Partnership, and not as a return of the capital of the Partnership, as provided in Section 8.4 below. Notwithstanding anything else in this agreement to the contrary, upon the refinancing or sale of one or both of the apartment complexes which does not result in the winding-up of

the partnership, available cash shall be distributed in accordance with the sequence of distribution set forth in Section 12.3 commencing, however, with Section 12.3.2 and continuing thereafter through and including Section 12.3.7.

8.4 Designation of Character of Distribution. At the time of making any distribution to the Partners under Article VIII, the General Partners shall determine what portion of such distribution, if any, is from the income of the Partnership and what portion of such distribution, if any, is a return of the capital of the Partnership, and the General Partners shall advise each Partner receiving any such distribution of such determination. Any distribution made hereunder shall be deemed to have been made from the income of the Partnership, unless they are made pursuant to a disposition under Section 8.2 or a refinancing of one or more of the Projects, to the extent of net Partnership income during the year of distribution and to the extent of the credit balance in the Partners' Income Accounts, if any, but otherwise shall be deemed to have been made from the capital of the Partnership.

8.5 Distributions with Respect to Interests Transferred. In the event Interests are transferred during any calendar year, the distributive share of net income or net loss attributable to such Interests for that year shall be divided and allocated between the transferor and transferee as they shall agree, provided the Partnership receives by the January 31st following the end of that year written notice stating the agreed allocation of such net income or net loss shall be allocated between the transferor and the transferee in proportion to the number of days during such calendar year that each was the Holder of the Interests transferred. Distributions of Partnership assets with respect to Interests shall be made only to Limited Partners of record on a record date designated by the General Partners. The Partnership shall cause to be maintained records reflecting the name of, address of and number of Interests held and date acquired by each Limited Partner. The General Partners and the Partnership shall incur no liability for making distributions in accordance with the provisions of this Agreement.

8.6 Allocation Between the General Partners. The General Partners shall allocate their fees, expenses, reimbursements, all other distributive share items, including cash distributions, and other items of income, loss of other credits which they receive or are entitled to receive, as they shall mutually agree, notwithstanding anything to the contrary, in this Agreement. But upon their failure to agree, allocations shall be made as set forth in Section 6.1.

IX.

RIGHTS, POWERS AND OBLIGATIONS OF

THE GENERAL PARTNERS

9.1 Management. Subject to the provisions of Section 9.5 hereof, the management and control of the Partnership and its business and affairs shall be exercised exclusively by the General Partners and all decisions to be made by the Partnership shall be made by the General Partners.

9.2 Powers. The General Partners shall have all the rights and powers conferred by the Act or otherwise conferred by law, and any rights and powers as are necessary, advisable or convenient to the discharge of the duties under this Agreement and to the management and control of the business and affairs of the Partnership. Without limiting the generality of the foregoing, the General Partners shall have the following specific rights and powers which may be exercised at the cost, expense and risk of the Partnership.

9.2.1 To expand the capital and profits of the Partnership in the exercise of any rights or powers possessed by the General Partners hereunder and in furtherance of the Partnership's business.

9.2.2 To execute, sign and deliver in furtherance of any or all of the purposes of the Partnership, any and all agreements, contracts, documents, certifications, subscriptions and other instruments necessary or convenient in connection with the business of the Partnership; all of which may contain such terms, provisions and conditions as the General Partners, in their sole and absolute discretion, shall deem appropriate and to do any and all other acts or things necessary, proper, convenient or advisable to effectuate and carry out the intent and purposes of the Partnership.

9.2.3 To delegate all or any of their duties, hereunder and in furtherance of any such delegation to appoint, employ or contract with any person that they in their sole discretion deem necessary or desirable for the transaction of the business of the Partnership, which persons may, under the supervision of the General Partners: (i) administer the day-to-day operations of the Partnership; (ii) act as consultants, accountants, correspondents, attorneys, brokers, escrow agents, or in any other capacity deemed by the General Partners necessary or desirable; (iii) investigate, select and, on behalf of the Partnership, conduct relations with persons acting in such

capacities and pay appropriate fees to, and into appropriate contracts with, or employ, or retain services performed or to be performed by, any of them in connection with the business of the Partnership; (iv) perform or assist in the performance of such administrative or managerial functions necessary in the management of the Partnership as may be agreed upon with the General Partners; and (v) perform such other acts or services for the Partnership as the General Partners in their sole and absolute discretion may approve; and

9.2.4 To pay or reimburse any and all actual fees, costs and expenses incurred in the formation and organization of the Partnership.

9.3 Independent Activities. The General Partners, their affiliates and each Limited Partner may, notwithstanding the existence of this Agreement, engage in whatever activities they choose, whether the same be competitive with the Partnership or otherwise, without having or incurring any obligation to offer any interest in such activities to the Partnership or any party having an interest therein. Neither this Agreement nor any activity undertaken pursuant hereto shall prevent the General Partners or their affiliates from engaging in such activities, or require the General Partners including their or its affiliates to permit the Partnership or any person having an interest therein to participate in any such activities, and as a material part of the consideration for the General Partners' execution hereof and admission of each Limited Partner, each Limited Partner hereby irrevocably waives, relinquishes and renounces any such right or claim of participation.

9.4 Duties. The General Partners shall manage and control the Partnership, its business and affairs to the best of their ability and shall use their best efforts to carry out of the purposes of the Partnership. The General Partners shall devote such of their time to the business and affairs of the Partnership as is deemed, in their sole and absolute discretion, necessary and appropriate. The General Partners shall periodically render a formal accounting of all dealings and transactions relating to the business of the Partnership.

9.5 Limitation on Power. Without obtaining the consent of all of the Limited Partners, the General Partners shall not do any act in contravention of the Act.

X.

TRANSFER OF A PARTNERSHIP INTEREST

10.1 A Limited Partner may not sell, transfer, assign or create a security interest in his or its Interest or any portion thereof without the unanimous consent of the General Partners, and the transfer shall be in compliance with the terms of any document executed between the Partnership and any lender or regulatory agency, and any transferee shall be bound thereby.

10.2 No assignee of the whole or any portion of a Limited Partner's Interest in the Partnership shall become a substituted Limited Partner in the place of the assignor Limited Partner unless, in addition to all of the foregoing, all of the following conditions are satisfied:

10.2.1 The instrument of assignment filed with the Partnership sets forth the intention of the assignor that the assignee become a substituted Limited Partner;

10.2.2 The assignee executes, acknowledges and delivers to the General Partners a written acceptance and adoption of the provisions of this Agreement and a Power of Attorney in favor of the General Partners containing the powers set forth in Section 14.1, the form and content of which shall be provided by the General Partners; and

10.2.3 The General Partners shall have consented to such substitution in writing, which consent may not be unreasonably withheld. The General Partners may withhold their consent to a transferee's becoming a substituted Limited Partner notwithstanding that they shall have consented to such transfer.

10.2.4 The General Partners may elect to treat an assignee who has not become a substituted Limited Partner in accordance with Section 10.2 hereof as a substituted Limited Partner in the place of his assignor should they deem, in their sole discretion, that such treatment is in the best interest of the Partnership for any of its purposes or for any of the purposes of this Agreement.

10.2.5 The consent of other Limited Partners is not required to effect the assignment of an Interest or the substitution of a Limited Partner.

10.2.6 The General Partners shall be required to amend the Certificate and Agreement of Limited Partnership only once each calendar quarter to reflect the substitution of Limited Partners. Until the Certificate and Agreement of Limited Partnership is so amended, an assignee shall not become a substituted Limited Partner notwithstanding prior compliance with Section 10.2.

10.2.7 Upon the death or legal incompetency of an individual Limited Partner, such Limited Partner's personal representative shall have all of the rights of a Limited Partner for the purpose of settling or managing such Limited Partner's Interest and shall have such power as the decedent or incompetent possessed to constitute a successor as an assignee of such Limited Partner's interest in the Partnership and to join with such assignee in making application to substitute such assignee as a Limited Partner.

10.2.8 Upon the bankruptcy, insolvency, dissolution (or other cessation to exist as a legal entity) of a Limited Partner which is not an individual, the authorized representative of such entity shall have all the rights of a Limited Partner for the purpose of effecting the winding-up of the business of such entity and shall have such power as such entity possessed to constitute a successor as an assignee of its Interest in the Partnership and to join with such assignee in making application to substitute such assignee as a Limited Partner.

10.2.9 Any incoming partner shall, as a condition of receiving any interest in the Partnership, agree to be bound by any mortgage note and mortgage, and such other documents as have been executed in connection with any loan as to the same extent and on the same terms as the parties to this Agreement.

XI.

RESIGNATION, WITHDRAWAL, TRANSFER OF INTEREST

OR REMOVAL OF A GENERAL PARTNER:

ELECTION OF GENERAL PARTNER

11.1 Resignation, Withdrawal and/or Transfer of Interest of a General Partner. A General Partner may not withdraw his or its Interest in or resign from the Partnership, and/or transfer his or its Interest to any person except as follows:

11.1.1 Upon the written consent or affirmative vote of the Limited Partners owning a majority of the Interests then outstanding; and

11.1.2 Upon the consent of the remaining General Partners; and

11.1.3 Upon receipt by the Partnership of an opinion of counsel, satisfactory to the remaining General Partners, that

the resignation, withdrawal and/or transfer of Interest will not effect a change in the tax status of the Partnership and, notwithstanding such resignation, withdrawal or transfer of Interest, that the business of the Partnership may be continued in the same manner as previously conducted.

11.2 Admission of a New General Partner. The General Partners, or any remaining General Partner in the event of an approved resignation or withdrawal, may not admit a person or entity as either an individual or a corporate general partner except upon the written consent or affirmative vote of the Limited Partners owning 100% of the Interests then outstanding and any transferee shall be bound by any document executed by the Partnership and any lender.

11.3 Liability of General Partner(s) After Resignation. If a General Partner resigns in accordance with the provisions of this Agreement, all liability as a General Partner shall cease as provided in the Act and the Partnership shall promptly take all steps reasonably necessary under the Act to cause such cessation of liability. Upon the resignation of a General Partner, such General Partner's right to be allocated a portion of the Partnership's net income or net loss.

11.4 Continuation of Business and Election of Substitute General Partner.

11.4.1 In the event of the resignation, withdrawal, retirement, death or insanity of a General Partner, the business of the Partnership shall be continued by any remaining General Partner. As used herein, "death" shall include the dissolution of a corporate General Partner.

XII.

DISSOLUTION AND WINDING-UP OF PARTNERSHIP

12.1 Dissolution of Partnership. The Partnership shall be dissolved upon the first of any of the following events to occur:

12.1.1 The resignation, withdrawal, removal, retirement, death or insanity of all of the General Partners; or

12.1.2 The vote to dissolve by all Partners;

12.1.3 The expiration of the term of the Partnership; or

12.1.4 The sale, transfer or other irrevocable disposition of all of the property of the Partnership; or

12.1.5 All of the Projects in which the Partnership has an interest, direct or indirect, shall cease the active conduct of business.

12.2 Election Upon Dissolution. Upon a dissolution of the Partnership pursuant to Section 12.1.1, one or more of the Limited Partners shall, promptly after such dissolution, give notification thereof to the other Limited Partners and shall call for a vote of the Limited Partners to continue the business of the Partnership or to wind-up the Partnership pursuant to Section 12.3 of this Agreement. If Limited Partners owning 100% of the Interests then outstanding affirmatively elect to continue to do the business of the Partnership, the business of the Partnership shall be continued, and a substitute general partner shall be elected. Such election shall be accomplished in the following manner: Any one or more of the Limited Partners shall promptly nominate a person or entity for a General Partner upon the written consent or affirmative vote of Limited Partners owning 100% of the Interests then outstanding. In the event that such nominee is not elected, any one or more of the Limited Partners shall as soon as practicable thereafter nominate another person or entity for election as a substitute General Partner and shall continue to do so until a substitute General Partner is elected or the Partnership is dissolved pursuant to Section 12.3 of this Agreement.

12.3 Winding-Up of Partnership. Upon the election of the Partners to wind-up the Partnership or the failure (within one year following a dissolution pursuant to Section 12.1.1) of the Limited Partners to elect to continue the business of the Partnership pursuant to Section 12.2, or upon a dissolution of the Partnership pursuant to Sections 12.1.2, 12.1.3, 12.1.4 or 12.1.5, the General Partners (or if there is not a General Partner, a representative of the Limited Partners elected by Limited Partners owning a majority of the Interests) shall take full account of the Partnership's assets and liabilities and the assets shall be liquidated as promptly as is consistent with obtaining the fair value thereof, and the proceeds therefrom, to the extent sufficient to pay the Partnership's obligations with respect thereto, shall be applied and distributed in the following order:

12.3.1 To the payment and discharge of all of the Partnership's debts and liabilities to persons or entities other than Partners (or former Partners) and the expenses of Liquidation;

12.3.2 To the payment and discharge of any loans and advances made by Partners (or former Partners) to the Partnership;

12.3.3 To the Limited Partners, to the extent of any credit balance in their respective Income Accounts prior to and not including the allocation of any gain or income from the sale, exchange or other disposition of all or substantially all of the Projects;

12.3.4 To the General Partners, to the extent of any credit balance in their respective Income Accounts prior to and not including any allocation of any gain or income from the sale, exchange or other disposition of all or substantially all of the Projects;

12.3.5 To the Limited Partners to the extent of any credit balance in their respective Capital Accounts;

12.3.6 To the Limited Partners, 55% of the balance of the proceedings remaining, distributed in accordance with the percentages set forth in Section 6.2;

12.3.7 To the General Partners, 45% of the balance of the proceeds remaining to be distributed, distributed in accordance with the percentages set forth in Section 6.1.

XIII.

BOOKS OF ACCOUNT, ACCOUNTING, REPORTS,

FISCAL YEAR, BANKING AND TAX ELECTION

13.1 Books of Account. The Partnership's books and records and this Agreement shall be maintained at the principal office of the Partnership, and each Partner shall for any good reason have access thereto at all reasonable times. The books and records shall be kept on the accrual or cash method of accounting, as determined by the General Partners, applied in a consistent manner by the Partnership and shall reflect all Partnership transactions and be appropriate and adequate for the Partnership's business.

13.2 Fiscal Year. The fiscal year of the Partnership shall be the calendar year, unless elected otherwise by the General Partners in their sole discretion.

13.3 Accounting and Reports. As soon as reasonably practicable after the end of each fiscal year, but not later than 120 days after such end, each Partner shall be furnished with a copy of a balance sheet of the Partnership as of the last day of such fiscal year and a statement of income or loss of the Partnership for such year, and a statement showing the amounts allocated to or allocated against such Partner's capital account pursuant to the Agreement during or in respect of each year, and any items of income, deduction, credit or loss allocated for purposes of the United States Internal Revenue Code of 1954, as amended, and any applicable state or local income tax laws.

13.4 Banking. All funds of the Partnership shall be deposited in a separate bank account or accounts or in an account of a savings and loan association as shall be determined by the General Partners, but such funds shall only be invested or deposited in an institution, the accounts or deposits of which are insured or guaranteed by an agency of the United States Government.

13.5 Tax Election. Upon the transfer of Interests in the Partnership or in the event of a distribution of the Partnership's assets, the Partnership may elect pursuant to Section 754 of the United States Internal Revenue Code of 1954, as amended, to adjust the basis of the Partnership's property as allowed by Section 743(b) or Section 734 thereof.

13.6 Partnership Returns. The General Partners shall, for each fiscal year, file with the U.S. Internal Revenue Service on behalf of the Partnership, a Partnership Return within the time prescribed by law (including extensions) for such filing. The General Partners shall also file on behalf of the Partnership each state and/or local income tax returns as may be required by applicable law.

13.7 Information. Upon reasonable request and for good cause, the Partnership will promptly supply any Limited Partner with the names and addresses of all Holders of Interests as such information exists at the time of request, as reflected in the records of the Partnership.

XIV.

POWER OF ATTORNEY

14.1 Power of Attorney. The Limited Partners hereby make, constitute and appoint each of the General Partners, and any successor General Partner, with full power of substitution and resubstitution, their true and lawful attorney for them in their

name, place and stead and for their use and benefit, to sign, execute, certify, acknowledge, swear to, file and record the Agreement, and to sign, execute, certify, acknowledge, file and record all instruments amending the Agreement, as now or hereafter amended, that may be appropriate, including without limitation, agreements or other instruments or documents (i) to reflect the exercise by the General Partners of any of the powers granted to him under this Agreement; (ii) to reflect any amendments made to this Agreement by the Partners pursuant to this Agreement; (iii) to reflect the admission to the Partnership of any Partner in the manner prescribed in this Agreement; and (iv) which may be required of the Partnership or of the Partners by the laws of the State of Idaho or any other jurisdiction. Each Limited Partner authorizes each such attorney-in-fact to take any further action which such attorney-in-fact shall consider necessary or advisable in connection with any of the foregoing, hereby giving such attorney-in-fact full power and authority to do and perform each and every act or thing whatsoever requisite or advisable to be done in and about the foregoing as fully as such Limited Partner might or could do if personally present and hereby ratifying and confirming all that each such attorney-in-fact shall lawfully do or cause to be done by virtue thereof.

14.2 Duration of Power. The power-of-attorney granted pursuant to Section 14.1 hereof;

14.2.1 Is a special power-of-attorney coupled with an interest and is irrevocable;

14.2.2 May be exercised by each such attorney-in-fact by listing all of the Limited Partners executing any agreement, certificate, instrument or document with the single signature or such attorney-in-fact acting as attorney-in-fact for all Limited Partners;

14.2.3 Shall survive the delivery of an assignment by a Limited Partner of any or all Interests in the Partnership, except that where the purchaser, transferee or assignee thereof has the right to be, or with the consent of the General Partners is admitted as a substituted Limited Partner, the power-of-attorney shall survive the delivery of such assignment for the sole purpose of enabling each such agreement, certificate, instrument or document necessary to effect such substitution; and

14.2.4 Each Limited Partner has executed and delivered to the General Partners a power-of-attorney as set forth in the Subscription Agreement. Each such power-of-attorney is on file at the principal place of business of the Partnership and is incorporated herein by reference.

XV.

LIABILITY AND INDEMNIFICATION OF THE GENERAL PARTNERS

15.1 Exoneration. Except in the case of gross negligence or willful misconduct, any error of judgment, or the doing of any act or the failure to do any act by the General Partners, the effect of which may cause or result in loss or damage to the Partnership, or done pursuant to the advice of legal counsel employed by the General Partners on behalf of the Partnership, or if done in good faith to promote the best interests of the Partnership, shall not subject the General Partners or any of them to any liability to the Partners or the Partnership.

15.2 Indemnification. The Partnership shall indemnify the General Partners against any claim or liability incurred by them, their officers, directors, employees, designees and nominees, in connection with the business of the Partnership. Any amount paid to indemnify the General Partners, however, shall be paid out of Partnership assets only, and Limited Partners shall not be liable for such amounts to be paid to the General Partners, except to the extent of any amount of capital contribution of a Limited Partner that is due and owing to the Partnership and remains unpaid. Neither the Partnership nor any Partner shall have any claim against the General Partners based upon or arising out of any claim or omission of the General Partners, provided that the General Partners were acting in good faith and were not grossly negligent or guilty of willful misconduct.

15.3 Liability. Notwithstanding anything in this Agreement to the contrary, the General Partners shall not be personally liable for the return of the capital contribution of any Partner, or any portion thereof, it being expressly understood that any such return shall be made solely from Partnership assets.

XVI.

MISCELLANEOUS

16.1 Notices. Any notice, payment, demand, offer or communication required or permitted to be given by any provision of this Agreement shall be deemed to have been delivered and given for all purposes (i) if same is personally delivered, or (ii) whether or not the same is actually received, if sent by registered or certified mail, postage and charges prepaid, set forth on the signature page of this Agreement or to such other address as such General Partners may from time to time specify by

written notice to the Partners. Any such notice, payment, demand, offer or communication shall be deemed to be given as of the date so delivered, if delivered personally, or as of the date on which the same was deposited in a regularly maintained receptacle for the deposit of United States mail, addressed and sent as aforesaid with postage prepaid.

16.2 Section Captions. Section and other captions contained in this Agreement are for reference purposes only and are in no way intended to describe, interpret, define or limit the scope, extent or intent of this Agreement or any provisions hereof.

16.3 Severability. Every provision of this Agreement is severable. If any term or provision hereof is lawfully held to be illegal, or invalid for any reason, such illegality or invalidity shall not affect the validity of the remainder of this Agreement or any other provisions.

16.4 Amendments. Amendments to this Agreement may be proposed by the General Partners or by Limited Partners owning 20% or more of the Interests then outstanding, and the General Partners shall transmit to the Limited Partners a verbatim statement of any proposed amendment and shall or may include in any such submission their recommendations as to the proposed amendment. The General Partners shall seek the written vote of the Limited Partners on the proposed amendment or shall call a meeting of the Limited Partners to vote thereon and to transact any other business that they may deem appropriate. For purposes of obtaining a written vote, the General Partners may require a response within a specified time, but not less than 15 days, and failure to respond in such time period shall constitute a vote which is consistent with the General Partners' recommendations, if any, with respect to the proposal. Except as otherwise provided in this Agreement and the Act, a proposed amendment shall be adopted and become effective as an amendment hereto if it received the affirmative vote of Limited Partners owning a majority of the Interests then outstanding.

16.5 Meetings and Means of Voting. Meetings of the Partners may be called by the General Partners or by Limited Partners owning 20% or more of the Interests then outstanding. The call shall state the reason for the meeting. Notice of any such meeting shall be delivered to all Partners in the manner prescribed in Section 16.1 hereof not less than 7 days nor more than 30 days prior to the date of such meeting. Partners may vote in person or by written proxy at any such meeting. Whenever the vote or consent of Partners is permitted or required under this Agreement, such vote or consent may be given at a meeting of

Partners or may be given in writing in accordance with the procedure for obtaining written votes prescribed in Section 16.4 of this Agreement.

16.6 Right to Rely Upon the Authority of the General Partners. No person dealing with the General Partners shall be required to determine their authority to make any commitment or undertaking on behalf of the Partnership, nor to determine any fact or circumstance bearing upon the existence of their authority. In addition, no purchaser of any asset owned by the Partnership shall be required to determine the sole and exclusive authority of the General Partners to sign and deliver on behalf of the Partnership such instrument of transfer, or to see the application or distribution of revenues to proceeds paid or credited in connection therewith, unless such purchasers shall have received written notice from the Partnership effecting the same.

16.7 Litigation. The General Partners shall prosecute and defend such actions at law or in equity as may be necessary to enforce or protect the interests of the Partnership. The Partnership and the General Partners shall respond to any final decree, judgment or decision of a court of competent jurisdiction or board of authority having jurisdiction in the matter. The Partnership shall satisfy any such judgment, decree or decision first out of any insurance proceeds available therefor, next out of the capital and assets of the Partnership, and finally out of the assets of the General Partners.

16.8 Idaho Law. The local, internal laws of Idaho shall govern the validity of this Agreement, the construction of its terms and the interpretation of the rights and duties of the parties.

16.9 Waiver of Action for Partition. Each of the parties hereto irrevocably waives, during the term of this Partnership and during the period of its liquidation following any dissolution, any right that they may have to maintain any action for partition with respect to any of the assets of the Partnership.

16.10 Counterpart Execution. This Agreement may be executed in any number of counterparts with the same effect as if all parties hereto had signed the same document. All counterparts shall be construed together and shall constitute one Agreement.

16.11 Parties in Interest. Subject to the provisions contained in Section X of this Agreement, each and every

covenant, term, provision and agreement herein contained shall be binding upon and inure to the benefit of the successors and assigns of the respective parties hereto.


16.12 Time. Time is of the essence with respect to this Agreement.

16.13 Integrated Agreement. This Agreement constitutes the entire understanding and agreement between the General Partners and the Limited Partners, with respect to the subject matter hereof, and there are no agreements, understandings, restrictions, representations or warranties between the General Partners and the Limited Partners other than those set forth herein.

16.14 Right to Rely Upon Authority of Person Signing Agreement. In the event that a Limited Partner is a trust (with or without disclosed beneficiaries), partnership, limited partnership, joint venture, corporation, or any entity other than a natural person, the Partnership and the General Partners shall (i) not be required to determine the authority of the person signing this Agreement or any amendment thereto to make any commitment or undertaking on behalf of such entity, or to determine any fact or circumstance bearing upon the existence of his authority; (ii) not be required to see to the application or distribution of revenues or proceeds paid to, credited to the person signing this Agreement or any amendment hereto on behalf of such entity; (iii) be entitled to rely upon the authority of the person.

16.15 Registered Agent. JAMES R. TOMLINSON is appointed as the Registered Agent of the Partnership for purposes of service and process. His address is: Fidelity Building, 242 North 8th, Boise, Idaho.

IN WITNESS WHEREOF, the Partners have signed this Certificate and Agreement of Limited Partnership and set forth their business addresses:

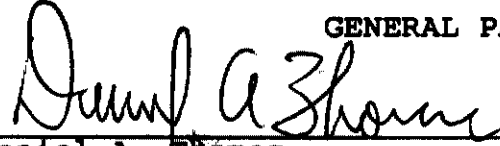

James R. Tomlinson
P.O. Box 108
Boise, Idaho 83701

GENERAL PARTNER



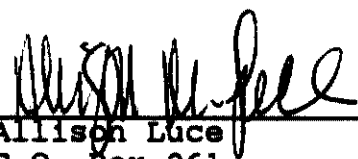
Greg Luce
P.O. Box 261
Boise, Idaho 83701

GENERAL PARTNER



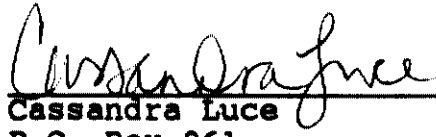
Daniel A. Thomas
P.O. Box 9137
Boise, Idaho 83707

LIMITED PARTNER



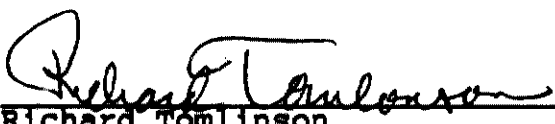
Allison Luce
P.O. Box 261
Boise, Idaho 83701

LIMITED PARTNER



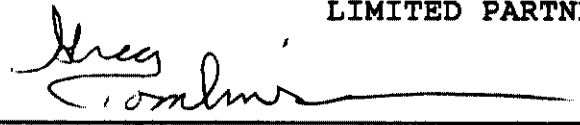
Cassandra Luce
P.O. Box 261
Boise, Idaho 83701

LIMITED PARTNER



Richard Tomlinson
P.O. Box 108
Boise, Idaho 83701

LIMITED PARTNER




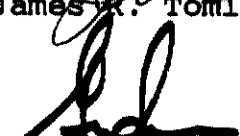
Greg Tomlinson
P.O. Box 108
Boise, Idaho 83701


LIMITED PARTNER

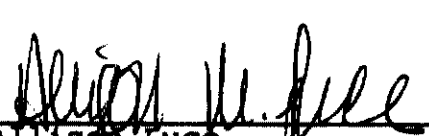
CERTIFICATION AND VERIFICATION


The undersigned hereby certify that the foregoing constitutes the Agreement between the parties with respect to the formation of MANKATO LIMITED PARTNERSHIP.


James R. Tomlinson



Greg Luce


Daniel A. Thomas


Allison Luce


Cassandra Luce


Richard Tomlinson


Greg Tomlinson

Lot 1 in Block "D" of COGGAN'S SECOND ADDITION to La Grande, in the City of La Grande, County of Union, State of Oregon.

TRACT "B":

Commencing at a point on the east line of the county road (now Twentieth Street of the City of La Grande) which is North $0^{\circ}11'$ East 964.4 feet and thence South $89^{\circ}52'51''$ East 30 feet from the section corner common to Sections 8, 9, 16 and 17, Township 3 South, Range 38 East of the Willamette Meridian; from said point of beginning the tract of land described herein is bounded as follows: South $89^{\circ}52'51''$ East a distance of 502.12 feet; thence North $0^{\circ}05'$ East a distance of 315 feet; thence North $87^{\circ}45'$ West a distance of 501.48 feet to the east line of Twentieth Street; thence South $0^{\circ}11'$ West a distance of 333.62 feet to the point of beginning.

SITUATE IN the City of La Grande, Union County, Oregon.

EXHIBIT "A"