

**AMENDED AND RESTATED CERTIFICATE OF LIMITED PARTNERSHIP**

STATE OF IDAHO

County of Blaine

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SEC. OF STATE  
)  
The original Certificate of Limited Partnership was executed by the partners on February 10, 1983 and filed in the office of the Idaho Secretary of State on March 15, 1983. As a result of the redemption by the partnership of the limited partnership interests held by Alicia K. Atkinson, In Trust, equally, for the benefit of Alicia K. Atkinson, Stanton James Atkinson, Sarah Louise Atkinson and Patrick Edward Atkinson, this Amended and Restated Certificate of Limited Partnership is filed.

The undersigned, therefore, amend and restate the Certificate of Limited Partnership as required by the laws of the State of Idaho and certify as follows:

1. Name of Partnership. The name of the Partnership is Atkinson Properties Limited Partnership.

2. Purposes of Partnership. The Partnership is organized 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. Registered Agent. The name and address of the registered agent for service of process as required by Idaho Code §53-204 is:

Don R. Atkinson  
Giacobbi Square  
P.O. Box 2088  
Ketchum, ID 83340

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

Name	Address
Don R. Atkinson	P.O. Box 2088 Ketchum, ID 83340
Judy H. Atkinson	P.O. Box 2088 Ketchum, ID 83340
Stanton E. Atkinson	P.O. Box 2088 Ketchum, ID 83340

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

Don R. Atkinson	P.O. Box 2088 Ketchum, ID 83340
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Judy H. Atkinson

P.O. Box 2088  
Ketchum, ID 83340

Stanton E. Atkinson

P.O. Box 2088  
Ketchum, ID 83340

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 thereof.

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

8. No partner shall, except with the written consent of the other partners, assign 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 for a period of one year from March 15, 1983 shall be \$4,900.00 for each percentage share. At each annual meeting of the partners, the price of each percentage share shall be fixed by unanimous decision of the partners.

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.

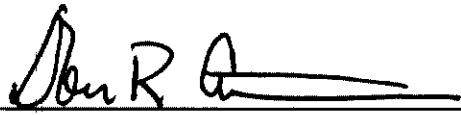
12. The net operating profits or net operating losses shall be credited or charged to the partners in the following ratios:

Don R. Atkinson and Judy H. Atkinson, husband and wife	66.34%
Stanton E. Atkinson	<u>33.66%</u>
Total	100.00%

13. 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.

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

Dated this \_\_\_\_ day of March, 1991.

  
\_\_\_\_\_  
Don R. Atkinson

Judy H. Atkinson  
Judy H. Atkinson

Stanton E. Atkinson  
Stanton E. Atkinson

"General Partners"

Don R. Atkinson  
Don R. Atkinson

Judy H. Atkinson  
Judy H. Atkinson

Stanton E. Atkinson  
Stanton E. Atkinson

"Limited Partners"

STATE OF IDAHO     )  
                              ) ss.  
County of Blaine    )

On March 4, 1991, before me, the undersigned, a notary public in and for said county and state, personally appeared Don R. Atkinson, 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.

Thomas A. M. [Signature]  
Notary Public for Idaho  
Residing at Laurel  
Commission Expires 1-22-94

STATE OF IDAHO     )  
                              ) ss.  
County of Blaine    )

On March 4, 1991, before me, the undersigned, a notary public in and for said county and state, personally appeared Judy H. Atkinson, 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.

Thomas A. M. [Signature]  
Notary Public for Idaho  
Residing at Laurel  
Commission Expires 1-22-94

STATE OF IDAHO     )  
                                      ) ss.  
County of Blaine     )

On March 4, 1991, before me, the undersigned, a notary public in and for said county and state, personally appeared Stanton E. Atkinson, 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.

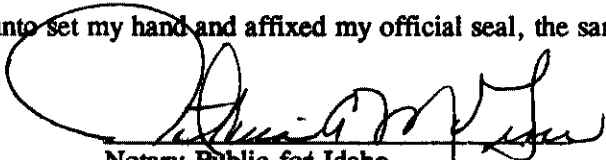
  
Notary Public for Idaho  
Residing at Hailey  
Commission Expires 1-22-94

EXHIBIT "A"

The capital of the partnership is certain real property located in Blaine County, Idaho, and described as follows:

PARCEL I:

Township 2 North, Range 18 East, B.M., Blaine County, Idaho  
Sections 4 and 9:

Commencing at the West corner common to said Sec. 4 and 9;

THENCE N 73°21'12" E., 1181.33 feet, to the westerly boundary of State Highway 75, and the true point of beginning.

THENCE S 29°00'10" E., 340.00 feet along the westerly boundary of State Highway 75;

THENCE S 60°59'50" W., 408.15 feet;

THENCE N 29°00'10" W., 340.00 feet;

THENCE N 60°59'50" E., 408.15 feet; to the True point of beginning.

EXCEPT Hailey Canal Co., Power Canal Right-of-way.

PARCEL II:

Township 2 North Range 18 E., B.M., Blaine County, Idaho,  
Section 9: A parcel of land in the N1/2NW1/4 more particularly described as follows:

Beginning at a point on the Westerly Boundary of State Highway 75, where said highway and the Northerly boundary of said Section 9, intersect, this being the point of beginning.

THENCE at right angles to said State Highway 75 Southwesterly a distance of 170.00 feet;

THENCE Southeasterly parallel with the Westerly boundary of said State Highway 75 a distance of 130 feet;

THENCE Northeasterly a distance of 170 feet to the West Boundary of State Highway No. 75;

THENCE Northwesterly along the West boundary of said Highway right of way a distance of 130 feet to the point of beginning.

PARCEL III:

Township 2 North Range 18 E., B.M., Blaine County, Idaho

Section 9: A portion of the N1/2NW1/4 more particularly described as follows:

Beginning at a point on the westerly right of way of State Highway No. 75, said point being 1070.5 feet Northwest of the Northwest corner of Block 68 of the Townsite of Hailey, Idaho;

THENCE S. 61°18' W., 170.00 feet to the True Point of Beginning;

THENCE S. 61°18' W., 125.70 feet;

THENCE S. 28°42' E., 130.00 feet;

THENCE N. 61°18' E., 125.70 feet;

THENCE N. 28°42' W., 130.00 feet; to the True Point of Beginning.

AND ALSO

Township 2 North Range 18 E., B.M., Blaine County, Idaho

Section 9: a portion of the N1/2NW1/4, more particularly described as follows:

Beginning at a point on the westerly right of way of State Highway No. 75, said point being 1070.5 feet Northwest of the Northwest corner of Block 68 of Hailey Townsite;

THENCE S. 61°18' W., 295.70 feet to the True point of beginning;

THENCE S. 61°18' W., 107.63 feet;

THENCE S. 13°09' E., 134.94 feet;

THENCE N. 61°18' E., 143.80 feet;

THENCE N. 28°42' W., 130.00 feet to the True Point of Beginning.

The interests of partners in the capital originally contributed were:

General Partners:

Don R. Atkinson & Judy H.	
Atkinson	1.0%
Stanton E. Atkinson	.5%
Mary Jane Atkinson	.5%

Limited Partners:

Don R. Atkinson and Judy H.	
Atkinson	49.0%
Stanton E. Atkinson	24.5%
Mary Jane Atkinson	<u>24.5%</u>

Total	100.0%
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After the original capital contribution, Mary Jane Atkinson transferred all of her right, title and interest in and to the general and limited partnership interests held by her which resulted in the following allocation of the ownership interests in capital of the partnership:

General Partners:

Don R. Atkinson & Judy H. Atkinson	1.0%
Stanton E. Atkinson	1.0%

Limited Partners:

Don R. Atkinson and Judy H. Atkinson	49.0%
Stanton E. Atkinson	24.5%
Alicia K. Atkinson, In Trust, equally, for the benefit of:	
(1) Alicia K. Atkinson	
(2) Stanton James Atkinson	
(3) Sarah Louise Atkinson	
(4) Patrick Edward Atkinson	<u>24.5%</u>

Total	100.0%
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On March 1, 1991, Alicia K. Atkinson, In Trust, equally for the benefit of: Alicia K. Atkinson, Stanton James Atkinson, Sarah Louise Atkinson and Patrick Edward Atkinson, transferred all of their right, title and interest in and to the limited partnership interests held by them which resulted in the following allocation of the ownership interests in capital of the partnership:

General Partners:

Don R. Atkinson & Judy H. Atkinson	1.00%
Stanton E. Atkinson	1.00%

Limited Partners:

Don R. Atkinson & Judy H. Atkinson	65.34%
Stanton E. Atkinson	<u>32.66%</u>

Total	100.00%
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