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**SECRETARY OF**  
**CERTIFICATE OF LIMITED PARTNERSHIP**  
**STATE**

**OF**

**SKOGSBERG & SONS LIMITED PARTNERSHIP**

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. The name of the limited partnership is Skogsberg & Sons Limited Partnership.

2. The character of the business of the partnership is as follows: Farming and ranching.

3. The location of the business is Route #2, Box 2126, Nampa, Idaho.

4. The name and address of the registered agent is Glenn Skogsberg, Route #2, Box 2126, Nampa, Idaho.

5. The names and address of the general and limited partners are as follows:

**General Partners:**

Glenn Skogsberg  
Route #2, Box 2126  
Nampa, Idaho 83651

Sharon Skogsberg  
Route #2, Box 2126  
Nampa, Idaho

Lorell Skogsberg  
Route #2, Box 2126  
Nampa, Idaho 83651

Lyndon Skogsberg  
P.O. Box 785  
Glenns Ferry, Idaho 83623

**Limited Partners:**

Glenn Skogsberg  
Route #2, Box 2126  
Nampa, Idaho 83651

Sharon Skogsberg  
Route #2, Box 2126  
Nampa, Idaho

Leslie Skogsberg  
Route #2, Box 2126  
Nampa, Idaho 83651

Layne Skogsberg  
Route #2, Box 2126  
Nampa, Idaho 83651

6. There are 4,000 general partnership units having an initial value of \$100.00 per unit. There are 4,000 Class A limited partnership units and 5,000 Class B limited partnership units each 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:

<u>NAME</u>	<u>CONTRIBUTED PROPERTY</u>	<u>AGREED VALUE</u>	<u>NUMBER OF UNITS</u>
<u>General Partners</u>			
Glenn Skogsberg & Sharon Skogsberg, husband and wife	See Exhibit "A"	\$289,500.00	2,895
Lorell Skogsberg	See Exhibit "A"	53,300.00	533
Lyndon Skogsberg	See Exhibit "A"	57,200.00	572
<u>Class A Limited Partners</u>			
Glenn Skogsberg & Sharon Skogsberg, husband and wife	See Exhibit "A"	\$400,000.00	4,000
<u>Class B Limited Partners</u>			
Glenn Skogsberg & Sharon Skogsberg, husband and wife	See Exhibit "A"	\$389,500.00	3,895
Leslie Skogsberg	See Exhibit "A"	53,300.00	533
Layne Skogsberg	See Exhibit "A"	57,200.00	572

7. A limited partner is not required to make any additional contributions to the partnership.

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

9. Upon liquidation, the Partners shall continue to share profits or losses during liquidation in the same proportions as before dissolution. The Partnership assets or proceeds thereof shall be distributed in payment of the liabilities of the Partnership in the following order:

(a) To the payment of debts and liabilities of the Partnership other than to debts of the Partners, and the expenses of liquidation including a sales commission to the selling agent, if any;

(b) To the payment of the debts and liabilities of the Partnership to the Partners;

(c) To the setting up of any reserves which the General Partners deem necessary for any contingent or unforeseen liabilities or obligations of the Partnership or of the General Partners arising out of or in connection with the Partnership. Said reserves shall be paid over by the Partners to a commercial bank to be designated by the General Partners, as Escrow Agent, to be held for the purpose of disbursing such reserves in payment of any of the aforementioned contingencies, and at the expiration of such period as the General Partners shall deem advisable, to distribute the balance thereof in the manner provided in this paragraph and in the order named;

(d) To the Class A limited partner to the extent of his/her net credit balances in his/her capital and current undistributed profits accounts;

(e) To the Class B limited partner to the extent of his/her net credit balances in his/her capital and current undistributed profits account;

(f) To the General Partner in equal proportions if there is not a sufficient amount to return all capital contributions to the Partners, they shall share pro rata in the losses in the same proportion;

(g) In the event of liquidation distribution of the Partnership's property in kind, the fair market value of such property shall be determined by an independent appraiser actively engaged in appraisal work, selected by a majority of the Partnership interest and such Partners shall receive an undivided interest in such property equal to the portion of the proceeds to which he would be entitled under the immediately preceding subparagraph of this Paragraph, if such property were sold;

(h) A reasonable time as determined by the General Partners, not to exceed one year, shall be allowed for the orderly liquidation of the assets of the Partnership and the discharge of liabilities to the creditors so as to enable the General Partners to minimize any losses attendant upon liquidation.

10. 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 Skogsberg & Sons Limited Partnership Agreement, dated December 31, 1982. 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.

11. The partnership shall commence on December 31, 1982, at 5:00 p.m. and shall continue until terminated as provided in the Skogsberg & Sons Limited Partnership Agreement, dated December 31, 1982. The

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

12. Pursuant to paragraph 18 entitled "Power of Attorney" of the Skogsberg & Sons Limited Partnership Agreement, each limited partner has given each general partner and each general partner has given the other general partners the power to execute this Certificate of Limited Partnership.

IN WITNESS WHEREOF, this Certificate is signed and sworn to this 29<sup>th</sup> day of December, at 5:00 p.m., 1982.

  
Glenn Skogsberg

General Partner

SUBSCRIBED AND SWORN to before me this 29<sup>th</sup> day of December, at 5:00 p.m., 1982.

  
Notary Public for Idaho

(SEAL)