

CERTIFICATE OF LIMITED PARTNERSHIP

(J. A. TERTELING & SONS CO., LIMITED PARTNERSHIP)
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We, the undersigned, for the purpose of establishing an Idaho limited partnership, in compliance with Idaho Code Section 53-201, et seq., hereby certify:

1. Name. The business of the limited partnership shall be conducted under the name of J. A. TERTELING & SONS CO., Limited Partnership.

2. Purpose. The purpose of this partnership shall be to carry on whatever business or activity the partners may elect to pursue so long as the same may be legally conducted by persons at the time and place thereof.

3. Registered Agent. The registered agent for this partnership shall be:

N. L. Terteling Family Interests, Inc.
600 First Security Bank Building
Post Office Box 1678
Boise, Idaho 83701

4. Partners. The partners are as follows:

A. General Partner:

N. L. Terteling Family Interests, Inc.
600 First Security Bank Building
Post Office Box 1678
Boise, Idaho 83701

B. Limited Partner:

Angela B. Terteling - individually and as personal representative of the estate of N. L. Terteling, deceased

3300 Crescent Rim Drive
Boise, Idaho 83706

5. Capital Contributions and Accounts: The initial contribution by the limited partner, Angela B. Terteling, individually and as personal representative of the estate of N. L. Terteling, deceased, consisted of a cash contribution of Five Thousand Dollars (\$5,000). No initial capital contribution has been made by the general partner, N. L. Terteling Family Interests, Inc., and none shall be required under this agreement. The initial capital contributions of the partners are, therefore:

<u>Limited Partner</u>	<u>Capital Contribution</u>
Angela B. Terteling - individually and as personal representative of the estate of N. L. Terteling, deceased	\$ 5,000
<u>General Partner</u>	<u>Capital Contribution</u>
N. L. Terteling Family Interests, Inc.	\$ - 0 -

The limited partner may make additional contributions to the capital of the partnership in such amount as may from time to time be agreed upon by the general partner. No capital contribution shall be made by the general partner without the consent of the limited partner.

An individual capital account shall be maintained for each partner, to which shall be credited or debited such partners's (a) contributions or withdrawals of capital, (b) percentage interest in profits and losses and (c) percentage interest in any adjustment (increase or decrease) in the net value of partnership assets. The general partner's capital account balance as of January 1, 1984, is declared to be zero.

6. Profits and Losses: Prior to allocating profits or losses to the limited partner the general partner shall be allocated one percent (1%) of the profits or losses for the accounting period. After the general partner has received its one percent allocation of profits or losses the limited partner shall receive the remaining ninety nine percent (99%) of profits or losses.

The net profits of the partnership shall be determined in accordance with generally accepted accounting principles with the fiscal year of the partnership being the calendar year.

7. Non-Capital Distributions. No partner shall be entitled to receive distributions of property, including cash, except as herein provided.

8. Distributions and Withdrawal of Capital. The limited partner shall have the right to withdraw capital from her capital account with the consent of the general partner, provided, that the limited partner shall not be allowed to reduce her capital account below her initial capital contribution, and further provided, that no withdrawal of capital shall impair the solvency of the partnership. The limited partner shall not receive any payment, conveyance or return of capital at any time in which the assets of the partnership are insufficient to discharge all partnership obligations.

The general partner shall have the right to withdraw capital from its capital account, provided, that the general partner shall not be allowed to reduce its capital account to a

debit balance, and further provided, that no withdrawal of capital shall impair the solvency of the partnership. The general partner shall not receive any payment, conveyance or return of capital at any time in which the assets of the partnership are insufficient to discharge all partnership obligations.

9. Assignment of Partnership Interest. So long as there is only one limited partner, the partnership interest of the limited partner may be freely transferred or assigned, in whole or in part, by the limited partner. If at any time there are two or more limited partners, the interest of a limited partner may be transferred or assigned only with the prior written consent of all other limited partners, except that paragraph 10 hereof shall apply and control with respect to the transfer of a deceased limited partner's interest.

The general partner shall not sell, assign or otherwise dispose of its interest as general partner in the limited partnership without the prior written consent of the limited partner.

A permitted assignee of a partnership interest shall be admitted as a substituted limited partner upon his payment of the reasonable costs, if any, of effecting such admission.

10. Death of a Limited Partner. The death of the limited partner shall not dissolve the partnership. In the event of such death, the legal representative of the deceased limited partner shall be deemed to be the assignee of the entire partnership interest of the deceased limited partner and shall

be admitted as a substituted limited partner upon the payment of the reasonable costs, if any, of effecting such admission. The estate of the deceased limited partner shall be liable for all his or her liabilities and obligations to the partnership as a limited partner.

11. Withdrawal of the General Partner. The partnership shall dissolve upon the withdrawal of the general partner as defined by Section 53-223, Idaho Code, as now existing or hereafter amended. The partnership shall thereafter conduct only activities necessary to wind up its affairs and liquidate, unless within ninety (90) days after one of the listed events in Section 53-223, the limited partner elects to continue the business of the partnership in a reconstituted partnership consisting of the limited partner and a successor general partner under the terms and conditions of this Agreement.

12. Dissolution. The partnership shall be dissolved and terminated upon the occurrence of any of the following:

(a) When the limited partner elects in a signed writing to the general partner to dissolve and terminate the partnership; or

(b) Upon the resignation or disqualification of the general partner and no successor general partner is selected by the remaining limited partner within 90 days following notice of such event.

(c) As may be required by law.

Upon dissolution, the partnership shall immediately commence to wind up its affairs. The partners shall continue to share in the profits and losses during the period of liquidation at the same percentages as before the dissolution. The proceeds from liquidation of the partnership shall be applied as follows:

(a) Payment to the creditors of the partnership, including any limited partner or general partner who is a creditor of the partnership, in the order provided by law; and

(b) Payment to partners in proportion to their respective capital accounts; and

(c) Any gain or loss on disposition of partnership assets in liquidation shall be credited or charged to the partners at the same percentages as profits and losses are distributed. Any property distributed in kind in liquidation shall be valued at its fair market value at the time of distribution and treated as a gain or loss on sale of the property and shall be credited or charged to the partners in the same percentages as profits and losses are distributed.

13. Records and Accounts. Books of account shall be kept under the supervision of the general partner at the principal place of business of the partnership. The books and records of the partnership shall be available for examination during reasonable business hours by the limited partner or such partner's authorized agent.

14. Management. The general partner shall have full, exclusive and complete discretion in the management and control of the business and affairs of the partnership for the purposes herein stated and shall make all decisions affecting the partnership affairs and business. The general partner shall manage and control the affairs and business of the partnership to the best of its ability and shall use its best efforts to carry out the purposes of the partnership as set forth herein. The limited partner shall not have or exercise any rights in connection with the management of the partnership business. The general partner shall be reasonably compensated for its services to the limited partnership, which compensation shall be in addition to the general partner's interest in the profits and losses of the limited partnership and shall be considered as an expense in determining the net profit or loss of the limited partnership.

15. Notices. All notices which any of the parties may desire or may be required to give any of the other parties shall be in writing and shall be given by prepaid mail directed to the party's respective addresses as shown in the Certificate of Limited Partnership, or as later entered upon the books of the partnership pursuant to written notification to the general partner, signed by the party or parties concerned.

16. Binding Effect. This limited partnership agreement shall supersede any and all agreements or amendments heretofore made and shall be binding upon and inure to the benefit of the respective parties hereto and their beneficiaries, successors and assigns.

17. Applicable Law. This agreement and the partnership shall be governed by the applicable law of the State of Idaho.

DATED this 20th day of February, 1984.

N. L. TERTELING FAMILY INTERESTS, INC.,
a corporation

By *V. Dale Bellitt*
President

ATTEST:

Gary U. Jash
Secretary - Treasurer

Angela B. Terteling
Angela B. Terteling, Personal Representative
of the Estate of N. L. Terteling, deceased

Angela B. Terteling
Angela B. Terteling