

CERTIFICATE AND AGREEMENT
OF
LIMITED PARTNERSHIP
OF
VIDCO, a Limited Partnership

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TABLE OF CONTENTS

ARTICLE I
FORMATION OF PARTNERSHIP

1.01.	Formation.....	1
1.02.	Name.....	1
1.03.	Principal Place of Business.....	1
1.04.	Name and Place of Residence of Each Partner.....	1
1.05.	Term.....	1

ARTICLE II
PURPOSE AND BUSINESS OF THE PARTNERSHIP

2.01.	Character of the Business.....	1
2.02.	Powers.....	1

ARTICLE III
REGISTERED AGENT

3.01.	Registered Agent.....	2
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ARTICLE IV
PARTNERS AND CAPITAL CONTRIBUTIONS

4.01.	Contributions of General Partner.....	2
4.02.	Contributions of Limited Partners.....	2
4.03.	Admission of Additional Limited Partners.....	2

ARTICLE V
COMPENSATION FOR SERVICES

5.01.	Administrative Management Fee.....	2
5.02.	Additional Compensation.....	3

ARTICLE VI
PARTNERSHIP INTERESTS

6.01.	Allocation of Profits and Losses.....	3
6.02.	Determination of Profits and Losses.....	3
6.03.	Distribution of Available Cash Flow.....	4
6.04.	Capital Accounts.....	4
6.05.	Allocation of Gains and Losses.....	4
6.06.	Distribution of Proceeds from Sale or Liquidation of the Partnership Property.....	4
6.07.	Interest on Capital Contributions.....	5

ARTICLE VII
MANAGEMENT POWERS, DUTIES AND RESTRICTIONS

7.01.	Management Authority of General Partner.....	5
7.02.	Independent Activities.....	6
7.03.	Liabilities for Acts and Omissions.....	6
7.04.	Indemnification of Partnership.....	6
7.05.	Authority of General Partner to Act for the Partnership.....	6
7.06.	Restrictions on General Partner.....	7

ARTICLE VIII
RIGHTS AND OBLIGATIONS OF LIMITED PARTNERS

8.01.	Management of the Partnership.....	7
8.02.	Limitation on Liability of Limited Partners.....	7
8.03.	Power of Attorney.....	7
8.04.	Effect of Bankruptcy, Death, or Incompetency of a Limited Partner.....	8

ARTICLE VIII
CHANGES IN LIMITED PARTNERS AND TRANSFERS
OF THEIR INTERESTS

9.01.	Removal of a General Partner.....	8
9.02.	Withdrawal of a General Partner.....	9
9.03.	Transfer of Partnership Interest.....	9
9.04.	Continuing Liability.....	9
9.05.	Admission of a Successor or Additional General Partner.....	9
9.06.	Effect of Bankruptcy, Death, Withdrawal, Dissolution or Incompetency of a General Partner.....	10
9.07.	Continuation of the Partnership.....	11

ARTICLE X
TRANSFERS OF INTERESTS OF LIMITED PARTNERS

10.01.	Purchase for Investment.....	11
10.02.	Restrictions on Transfer of Limited Partners' Interest.....	11
10.03.	Admission of Substitute Limited Partners.....	12
10.04.	Rights of Assignee of Partnership Interest.....	13

ARTICLE XI
BOOKS, RECORDS, ACCOUNTING, TAX ELECTIONS, BANKING

11.01.	Books and Records.....	13
11.02.	Custody of Partnership Funds; Bank Accounts.....	13
11.03.	Accountants.....	14
11.04.	Reports to Partners.....	14
11.05.	Section 754 Elections.....	14
11.06.	Fiscal Year.....	14

ARTICLE XII
SALE, DISSOLUTION AND LIQUIDATION

12.01.	Dissolution of Partnership.....	14
12.02.	Winding Up and Distribution.....	15

ARTICLE XIII

13.01.	Amendments.....	15
13.02.	Non-Material Amendments.....	16

ARTICLE XIV
GENERAL PROVISIONS

14.01.	Binding Effect.....	16
14.02.	Notices.....	16
14.03.	Applicable Law.....	16
14.04.	Further Action.....	16
14.05.	Counterparts.....	16
14.06.	Heading and Captions.....	16
14.07.	Arbitration.....	17
14.08.	Pronouns and Plurals.....	17
14.09.	Separability.....	17
14.10.	Integration.....	17
14.11.	Suitability of Limited partners.....	17

CERTIFICATE AND AGREEMENT
OF
LIMITED PARTNERSHIP
OF
VIDCO, a Limited Partnership

THIS Certificate and Agreement of Limited Partnership (the "Agreement") is made as of February 3, 1984, by William S. Miller, (hereinafter referred to as "General Partner"), and all of the parties who execute the Agreement as Limited Partners (the "Limited Partners").

I. FORMATION OF PARTNERSHIP

Section 1.01. Formation. The undersigned hereby form a limited partnership under the Idaho Limited Partnership Act.

Section 1.02. Name. The name of the partnership is:
VIDCO, a Limited Partnership

Section 1.03. Principal Place of Business. The principal place of business of the partnership shall be at 1202 Circle Drive, Hayden Lake, Idaho 83835, or at such other location as may be determined by the General Partner, upon written notice to the Limited Partners.

Section 1.04. Name and Place of Residence of Each Partner. The name and address of each of the General and Limited Partners is designated respectively on the signature pages annexed to this agreement.

Section 1.05. Term. The term of the partnership shall continue for a period of thirty (30) years from the date of filing of the Certificate and Limited Partnership Agreement pursuant to the Idaho Limited Partnership Act unless the partnership is sooner dissolved in accordance with the provisions of the Agreement.

II. PURPOSE AND BUSINESS OF THE PARTNERSHIP

Section 2.01. Character of the Business. The business of the partnership shall be to acquire video equipment and video cassettes and to hold, rent, lease, sell, mortgage or otherwise offer as security, trade and otherwise deal with and dispose of such equipment, and to do all other acts which may be necessary, incidental or convenient to the foregoing.

Section 2.02. Powers. The partnership is authorized:

(a) To acquire video equipment, video cassettes, route vans and other pertinent equipment, supplies and materials for the business;

(b) To trade, sell, lease, rent, transfer and exchange, offer as loan security, or otherwise convey and encumber such property in furtherance of any and all of the objectives of its business;

(c) To enter into, perform and carry out contracts of any kind necessary to, or in connection with or incidental to, the operation of the business.

III. REGISTERED AGENT

Section 3.01. The registered agent, as required by Section 53-204, Idaho Code, is William S. Miller, whose address is 1202 Circle Drive, Hayden Lake, Idaho 83835.

IV. PARTNERS AND CAPITAL CONTRIBUTIONS

Section 4.01. Contributions of General Partner.

(a) The General Partner has contributed the idea, contacts with others in the same business providing insight into operational procedures and probable profit, market surveys and additionally has contributed the service and a portion of the expense to cause the creation of this partnership. For this contribution the General Partner shall have a Fifteen (15%) percent capital interest in the partnership.

(b) Additionally, The General Partner may, at his option, contribute such cash as is in the amount and as he sets forth next to his name and signature on the signature page annexed to this Agreement. Such cash contribution shall constitute, and in all respects be treated as, a pro rata share of the aggregate contributions of the Limited Partners.

(c) The General Partner shall perform management services including, but not limited to, monitoring the business operations, purchasing of equipment, including sales van, video cassettes, VCR machines, televisions, etc., and the review and supervision of: all matters related to rental procedures and policies; all matters related to sales and trade operations; assistance in preparation of Partnership income tax returns and financial statements for each year; the preparation of monthly operating statements and annual budgets; adherence with laws and regulations necessary for the partnership to maintain its legal and tax status. For these services the General Partner shall receive an Administrative Management Fee.

Section 4.02. Contributions of Limited Partners. Each Limited Partner shall contribute to the capital of the partnership cash in the amount set forth next to his name and signature on the signature pages annexed to this Agreement. The aggregate contributions of the Limited Partners shall be \$60,000.00.

Section 4.03. Admission of Additional Limited Partners. The General Partner may not admit to the partnership Additional Limited Partners without the consent of Limited Partners holding a majority of limited partnership interests. Upon admission of Additional Limited

Partners, an amendment to this Agreement reflecting such admission shall be filed.

V. COMPENSATION FOR SERVICES

Section 5.01. Administrative Management Fee. For services set forth in Section 4.01(c) hereof, the General Partner shall receive a fee of Fifteen (15%) percent of the gross profits generated by the business.

Section 5.02. Additional Compensation. As additional compensation for setting up this partnership, the General Partner shall have the option of purchasing the computer and printer obtained by the partnership as a part of its original equipment, for the then existing book (depreciated) value; and if allowed to depreciate to zero, will then become the sole and separate property of William S. Miller. It is agreed that the General Partner may immediately use the computer for purposes other than those pertaining to the partnership; however, it is mutually agreed that in no instance shall such use preempt, subrogate or in any way whatsoever interfere with the business of the partnership. It is mutually agreed that for so long as William S. Miller is the General Partner of the partnership the computer and printer shall be used for partnership business regardless of whether or not William S. Miller has become owner thereof by purchase or otherwise.

VI. PARTNERSHIP INTERESTS

Section 6.01. Allocation of Profits and Losses. All profits and losses shall be allocated on a daily basis to the respective Partners of the partnership on such day, except as set forth in Section 6.02 as follows:

	Profits	Losses
Limited Partners, in accordance with their interests	85%	100%
General Partner	15%	0 %
Total	100%	100%

Section 6.02. Determination of Profits and Losses. Profits and losses for all purposes of this agreement shall be determined in accordance with the accounting method followed by the Partnership for federal income tax purposes, except that any adjustments made pursuant to Section 743 of the Internal Revenue Code of 1954 shall not be taken into account. Every item of income, gain, loss, deduction, credit or tax preference entering into the computation of such profit or loss, or applicable to the period during which such profit or loss was realized, shall be considered allocated to such partner in the same proportion as profits and losses are allocated to such partner. Provided, however, in any year in which a partner sells, assigns or transfers all or a portion

of his interest, the amount of profits and losses under Section 6.01 attributed to such interest on a daily basis shall be equal to the total amount of profit, loss, gain or cash distribution allocated to such interest for the fiscal year of the sale, transfer or default, divided by 365.

Section 6.03. Distribution of Available Cash Flow. Available cash flow, less the Administrative Management Fee, shall be distributed within ninety (90) days after the close of the fiscal year and at such other times as the General Partner shall determine, but no less frequently than annually, as and in the same proportions as Profits in Section 6.01 above.

Section 6.04. Capital Accounts. A separate Capital Account shall be established by the partnership for each partner.

(a) The Capital Account of each partner shall be increased (credited) by the following:

- (i) total capital contributed by the partner;
- (ii) all profits allocated to the partner pursuant to Section 6.01 of this agreement; and
- (iii) gains allocated to the Partner pursuant to Section 6.05 of this Agreement.

(b) The Capital Account of each partner shall be decreased (debited) by the following:

- (i) losses allocated to the partner pursuant to Section 6.01 and 6.05 of this Agreement; and
- (ii) all cash distributions to the partner pursuant to Section 6.01 and 6.06.

Section 6.05. Allocation of Gains and Losses. Gains and losses realized by the partnership upon the sale, exchange or other disposition of the business which comprises the partnership assets shall be allocated in the following manner:

	<u>Gains</u>	<u>Losses</u>
Limited Partners, in accordance with their interests	85%	100%
General Partner	15%	0 %
Total	100%	100%

Section 6.06. Distribution of Proceeds from Sale or Liquidation of All the Partnership Property.

(a) In the event that the partnership sells the business or its assets are liquidated, the net proceeds from any such sale, refinancing or liquidation, will be distributed and applied by the partnership in the following order of priority.

(i) To the payment of debts and liabilities of the partnership and expenses of sale, refinancing or liquidation.

(ii) To the setting up of any reserves which the General Partner may deem reasonably necessary for any contingent or unforeseen liabilities or obligations of the partnership, or of the General Partner, arising out of or in connection with the partnership.

(iii) To the repayment of the principal of interest bearing notes, if any.

(iv) To the repayment of the Limited Partners' contributions to the capital of the partnership, pro rata, less any amount distributed to them pursuant to Section 6.03 hereof.

(v) Any balance then remaining shall be apportioned among all the partners pursuant to Section 6.05. For accounting and federal income tax purposes, the capital interests set forth on the signature pages annexed to this Agreement shall be defined as the residual distribution made pursuant to this subsection.

(b) A reasonable time shall be allowed for the order of liquidation of assets of the partnership if applicable, and the discharge of liabilities to creditors so as to enable the General Partner to minimize the normal losses attendant upon a liquidation.

(c) The General Partner shall not be personally liable for the return of the capital contributions or advances of Limited Partners or any portion thereof. Any such returns shall be made solely from partnership assets.

Section 6.07. Interest on Capital Contributions. No partner shall receive any interest on his contribution to the capital of the partnership.

VII. MANAGEMENT POWERS, DUTIES AND RESIRICIION

Section 7.01. Management authority of General Partner. The General Partner shall manage the partnership business and shall devote such time to the partnership as shall be reasonably required for its welfare and success. The General Partner shall not do any act detrimental to the best interests of the partnership. Except as otherwise expressly provided for in the Agreement, the General Partner shall receive no salary or other compensation for services. Without limitation on any power that may be conferred upon him by law, and except as hereinafter stated, the General Partner shall have the power to:

(a) Make and enter into such contracts as the General Partner deems reasonably necessary for the efficient conduct and operation of the partnership business.

(b) Compromise, submit to arbitration, sue on or defend all claims in favor of or against the partnership.

(c) Make and revoke any election permitted the partnership by any taxing authority.

(d) Do all acts he deems necessary or appropriate for the protection and preservation of the partnership assets.

(e) Obtain and keep in force property, casualty and public liability insurance, in such amounts and upon such terms and with such carriers as will adequately protect the partnership and its property.

(f) Execute such documents as may be required in all dealings with a lender in connection with the credit line for operating capital. None of the partners assume personal liability for payments due under the note(s) and security instruments which is in excess of their personal guaranty, if any.

(g) With the consent of Limited Partners holding a majority of the limited partnership interests: sell or exchange all or substantially all of the property owned by the partnership, except that which is done in the course of normal partnership business.

Section 7.02. Independent Activities. Nothing contained herein shall prevent any of the partners, General or Limited, from continued engagement in activities other than those of the partnership. Neither the partnership nor any other partner shall have any rights or obligations in and to such ventures or the income or profits derived from them.

Section 7.03. Liabilities for Acts and Omissions. The General Partner shall not be liable, responsible or accountable in damages or otherwise to any of the partners for any act or omission performed or omitted by him in good faith on behalf of the partnership and in a manner reasonably believed by him to be within the scope of his authority and in the best interests of the partnership.

Section 7.04. Indemnification of Partnership. The General Partner agrees to indemnify and hold harmless the partnership and all other partners with respect to any claims, losses or filing of liens resulting from nonpayment of any sales, occupancy, use, inventory, payroll or withholding taxes due in connection with the operation and management of the business or any fines or penalties which may be imposed upon it by reason of any violations or noncompliance with Safety Standards Act, the Occupational Safety and Health Act and similar federal, state and local laws, ordinances and regulations.

Section 7.05. Authority of General Partner to Act for the Partnership. The General Partner shall act for and on behalf of the partnership in executing any and all documents required by a lender.

Section 7.06. Restriction on General Partner. The General Partner shall have all the right and powers and be subject to all the

restrictions and liabilities of a partner in a partnership without Limited Partners, except that without the written consent or ratification of the specific act by all the then Limited Partners, the General Partner shall have no authority to:

(a) Do any act in contravention of this Agreement.

(b) Do any act which would make it impossible to carry on the business of the partnership.

(c) Possess partnership property, except as provided in Section 5.01, or assign the rights of the Limited Partners in specific partnership property.

(d) Make, execute or deliver any general assignment, for the benefit of creditors or any bond, confessions of judgment, guarantee, indemnity bond, surety bond, or contract to sell or contract for the sale of all or substantially all of the property of the partnership.

VIII. RIGHTS AND OBLIGATIONS OF LIMITED PARTNERS

Section 8.01. Management of the Partnership. No Limited Partner, in such status as such, shall take part in the management or control of the business of the partnership or transact any business in the name of the partnership. The Limited Partners shall, however, have the powers and be entitled to exercise the rights given to the Limited Partners by the terms of this Agreement and applicable state law, and the exercise of these rights and powers are deemed to be matters affecting the basic structure of the partnership and not the control of its business.

Section 8.02. Limitation on Liability of Limited Partners. The liability of each Limited Partner shall be limited to his capital contribution as and when it is paid under the provisions of this Agreement and in the manner specified in the Idaho Limited Partnership Act.

Section 8.03. Power of Attorney.

William S. Miller, as General Partner, shall be, and hereby is appointed the true and lawful attorney-in-fact for the Limited Partners, and each of them, with full power and authority to make, execute, acknowledge, publish and file:

(a) Any amendments to this Agreement pursuant to the Idaho Limited Partnership Act and the laws of any state in which such documents are required to be filed;

(b) Any certificates, instruments and documents including Fictitious Name Certificate, as may be required by, or may be appropriate under, the laws of any state or other jurisdiction in which the partnership is doing or intends to do business;

(c) Any other instrument which may be required to be filed by the partnership, under the laws of any state or by governmental agency, or which the General Partner deems advisable to file; and

(d) Any documents which may be required to effect the continuation of the partnership, the admission of an Additional or Substitute Limited Partner, or the dissolution and termination of the partnership pursuant to the terms of this Agreement.

Section 8.04. Effect of Bankruptcy, Death or Incompetency of a Limited Partner.

The bankruptcy, death, or adjudication of incompetency of a Limited Partner shall not cause the termination or dissolution of the partnership, and the business of the partnership shall continue. Upon any such occurrence, the trustee, receiver, executor, administrator, personal representative, committee, guardian or conservator of such Limited Partner shall have all the rights of such Limited Partner for the purpose of settling or managing his estate or property, or to assign all or any part of his interest and to join with the assignee in satisfying conditions precedent to the admission of the assignee as a Substitute Limited Partner.

IX. CHANGES IN GENERAL PARTNER AND TRANSFER OF HIS INTERESTS.

Section 9.01. Removal of a General Partner.

(a) Subject to the provisions set forth in this Section 9.01, a majority in interest of the Limited Partners shall have the right to remove the General Partner for cause as specified in the Idaho Limited Partnership Act. Limited Partners holding ten (10%) or more of the Limited Partnership interests shall have the right to propose for vote by the Limited Partners, the question of the removal of the General Partner. The General Partner so removed shall not be liable for any obligations of the partnership incurred after the effective date of his removal.

(b) The General Partner removed pursuant to this Section shall, upon such removal, become a Special Limited Partner and as such will not have any right to participate in the management of the affairs of the partnership. Such Special Limited Partner shall not share in any rights or interests given to the Limited Partners as a class. Instead, such Special Limited Partner shall retain its share of the net profits or net losses, cash flow and capital interest which are allocated to the General Partner as a class as if he remained a General Partner.

(c) The Limited Partners, pro rata, or any Successor General Partner proposed by them shall have the option, but not the obligation, to acquire the interest in the partnership of any General Partner so removed upon payment of the agreed or fair market value of such interest; provided that in such event the Limited Partners or any Successor General Partner proposed by them shall deduct from such fair market value the amount necessary to offset the amount of any damages suffered by the partnership as a result of any material breach of the obligations of such General Partner hereunder. Any dispute as to such values shall be submitted to a committee composed of three (3)

arbitrators, one chosen by the General Partner being removed, one chosen by a majority in interest of the Limited Partners or by the Successor General Partner as the case may be, and the third chosen by the two so chosen. All costs of arbitration shall be paid by the partnership,

without deduction of such costs against the interests of the removed General Partner. The proceedings of such committee shall conform to the rules of the American Arbitration Association, as far as appropriate and its decision shall be promptly rendered and shall be final and binding upon the parties hereto and any Successor General Partner in a court of competent jurisdiction.

(d) No Limited Partner or Limited Partners may exercise any rights accorded by this Section 9.01 prior to obtaining, and submitting to the partnership, an opinion of counsel (of their choice) that the actions contemplated would not affect the status of the Limited Partners as such under the Idaho Limited Partnership Act or cause the termination of the partnership for federal income tax purposes.

Section 9.02. Withdrawal of General Partner. No General Partner may resign or withdraw from the partnership without first providing a Substitute General Partner satisfactory to Limited Partners holding a majority of the limited partnership interests. Said Limited Partners will not unreasonably withhold approval of a proposed Substitute General Partner.

Section 9.03. Transfer of Partnership Interest. No General Partner may assign, mortgage, or sell his interest in the partnership or in its capital assets or property, or enter into any agreement as the result of which any person shall become interested with him in the partnership, without the prior consent of Limited Partners holding a majority of limited partnership interests. Provided, however, this Section shall not apply to a sale, transfer or assignment pursuant to a withdrawal of the General Partner in accordance with Section 9.02.

Section 9.04. Continuing Liability. In the event that the General Partner withdraws from the partnership or sell, transfers or assigns its entire interest pursuant to Section 9.03, or is removed pursuant to Section 9.01, such General Partner shall be, and shall remain, liable for all obligations and liabilities incurred by it as General Partner prior to the effective date of such occurrence but shall be free of any obligation or liability incurred on account of the activities of the partnership from and after such time.

Section 9.05. Admission of a Substitute, Successor or Additional General Partner.

(a) The admission of such person shall have been consented to by a majority of the limited partnership interests;

(b) The designated person shall have accepted and agreed to be bound by all the terms and provisions of this Agreement;

(c) If the designated person is a corporation, it shall have provided the partnership with evidence satisfactory to counsel for the partnership of its authority to become a General Partner and to be bound pursuant to Section 9.05(b) above;

(d) Counsel for the partnership, at the expense of the partnership, otherwise shall have rendered an opinion that the admission of the designated person is in conformity with the Idaho Limited Partnership Act and that none of the actions taken in connection with the admission of the designated person will cause the dissolution (as defined in this Agreement) of the partnership or will cause it to be classified other than as a partnership for federal income tax purposes; and

(e) Any required or appropriate amendments and filings required under the Idaho Limited Partnership Act shall have been properly performed.

Section 9.06. Effect of Bankruptcy, Death, Withdrawal, Dissolution or Incompetency of the General Partner.

(a) In the event of the bankruptcy, adjudication of incompetency, withdrawal, death or dissolution of the General Partner the partnership shall be dissolved or continued subject to the provisions of Section 9.07.

(b) Upon the occurrence of any event set forth in Section 9.06(a) other than bankruptcy, such General Partner shall immediately cease to be a General Partner and its interest as General Partner shall terminate; provided, however, that such termination shall not affect any right, obligations or liabilities of the deceased, dissolved or incompetent General Partner then existing or the value, if any, of the interest of such General Partner; and provided further, that said General Partner shall retain its partnership interest thereafter as a Special Limited Partner subject to the right of the remaining General Partners, Successor General Partner or the Limited Partners pro rata as the case may be, and in the order specified, to purchase the partnership interest of the deceased, dissolved or incompetent General Partner for the agreed or the then present fair market value of such interest determined pursuant to Section 9.01(c) hereof.

(c) To assure the Limited Partners of the ability to continue the partnership business and to enable them to select a Successor General Partner to assume the obligations of General Partner and to continue the management of the partnership, in the event of the bankruptcy or proceeding in bankruptcy or receivership, including a Chapter 11 proceeding of the General Partner and the affirmative determination of the Limited Partners to continue the partnership business, where appropriate, the General Partner filing a petition in bankruptcy or receivership including a Chapter 11 proceeding, shall offer to transfer and assign all of its right, title and interest in and to the partnership to such Successor General Partner as shall be selected by the Limited Partners or to the Limited Partners pro rata in the event no Successor General Partner is selected, and in the order specified, for a purchase price determined pursuant to Section 9.01(c) hereof.

Section 9.07. Continuation of the Partnership. Upon the bankruptcy or proceeding in bankruptcy or receivership, including a Chapter 11 proceeding, resignation, insanity, death, incapacity, dissolution or removal from the partnership of the sole General Partner, the partnership shall terminate unless within sixty (60) days thereafter all remaining partners elect to continue the partnership business. In the event of such election, the partnership shall not terminate, but shall continue upon the selection of the successor General Partner, if done within one hundred eight (180) days of the election to continue the partnership business.

X. TRANSFER OF INTERESTS OF LIMITED PARTNERS

Section 10.01. Purchase of Investment.

(a) Each Limited Partner hereby represents and warrants to the General Partner and to the partnership that his acquisition of his interest is made as principal for his account for investment purposes only and not with a view to the resale or distribution of such interest, except insofar as the Securities Act of 1933 and any applicable securities law of any state or other jurisdiction permit such acquisition to be made for the account of others or with a view to the resale or distribution of such interest without requiring that such interest, or the acquisition, resale or distribution thereof, be registered under the Securities Act of 1933 or any applicable securities law of the United States, any state or other jurisdiction.

(b) Each Limited Partner agrees that he will not sell, assign or otherwise transfer his interest, or any fraction thereof, to any person who does not similarly represent and warrant and similarly agree not to sell, assign or transfer such interest, or fraction thereof, to any person who does not similarly represent and warrant and agree.

Section 10.02. Restrictions on Transfer of Limited Partners' Interest.

(a) No Limited Partner may sell, transfer or assign, in whole or in part, his interest unless the General Partner has received an opinion of counsel which is satisfactory to the General Partner, that such sale, transfer or assignment would not cause the termination of the partnership for federal income tax purposes.

(b) Except for transfers by bequest, or under the laws of intestacy, each Limited Partner agrees that he will not sell, assign or otherwise transfer his interest, or any fraction thereof, unless the General Partner shall have consented thereto and the interests are registered under the Securities Act of 1933 and any applicable state securities laws or such Limited Partner obtains an opinion of counsel which is satisfactory to the General Partner that the interests may be sold in reliance on an exemption from such registration requirements, it being the understanding of each Limited Partner that the partnership has no obligation or intention to register the interests for resale under any federal or state securities laws or to take any action (including the

filing of reports or the publication of information required by Rule 144, promulgated by the Securities and Exchange Commission or under the Securities Act of 1933) which would make available any exemption from the registration requirements of such laws.

(c) In no event shall a Limited Partner's interest, or any portion thereof, be sold, assigned or transferred to a minor or incompetent, unless by will or intestate succession, and then only if a legal representative of such minor or incompetent has been duly appointed according to law.

Section 10.03. Admission of Substitute Limited Partner.

(a) Subject to the other provisions of this Section X, an assignee of the interest of a Limited Partner (which shall be understood to include any purchaser, transferee, donee, or other recipient on any disposition of such interest in compliance with Section 10.02) shall be deemed admitted as a Limited Partner of the partnership only upon the satisfactory completion of the following:

(i) Consent by the General Partner;

(ii) Consent by such number of Limited Partners as are required under the Idaho Limited Partnership Act to consent to or ratify the admission of an Additional or Substitute Limited Partner. Provided, however, each of the Limited Partners hereby consents to admission of any person as a Substitute Limited Partner to which there has been, at the time, express consent of Limited Partners with a majority interest, and such act shall be an act of all Limited Partner;

(iii) A counterpart of this Agreement shall have been executed to evidence the consents and agreements above, and a certificate evidencing the admission of such person as a Substitute Limited Partner shall have been executed and filed for record;

(iv) If the assignee is a corporation, the assignee shall have provided the General Partner with evidence satisfactory to counsel for the partnership of its authority to become a Limited Partner under the terms and provisions of this Agreement;

(v) Counsel for the partnership, or a counsel for the assignee, which counsel shall not have been disapproved of by the General Partner, shall have rendered an opinion to the General Partner that the admission of the assignee as a Substitute Limited Partner is in conformity with the Idaho Limited Partnership Act and that none of the actions taken in connection with the admission will cause the termination or dissolution of the partnership for federal income tax purposes; and

(vi) The assignee, if required, shall have paid all reasonable legal fees of the partnership and the General Partner and filing and publication costs in connection with his admission as a Substitute Limited Partner.

(b) For the purposes of allocating profits and losses and distributing cash of the partnership, a Substitute Limited Partner shall be deemed to have become such on the day of his admission to the partnership as a Substitute Limited Partner.

(c) The General Partner and the partnership shall cooperate with the person seeking to become a Substitute Limited Partner by preparing the documentation required by this Section and making all official filings and publications as promptly as practicable after the satisfaction by the assignee of the conditions contained in this Section X to the admission of such person as a Limited Partner of the partnership.

Section 10.04. Rights of Assignees of Partnership Interest.

(a) Except as provided in this Section and as required by operation of law, the partnership shall not be obligated for any purpose whatsoever to recognize the assignment by any Limited Partner of his interest until the partnership has received actual notice thereof.

(b) Any person who is the assignee of all or any portion of a Limited Partner's interest, but does not become a Limited Partner, and desires to make a further assignment of such interest, shall be subject to all the provisions of this Section X to the same extent and in the same manner as any Limited Partner desiring to make an assignment of his interest.

XI. BOOKS, RECORDS, ACCOUNTING, TAX ELECTIONS, BANKING

Section 11.01. Books and Records. The books and records of the partnership shall be maintained in accordance with generally acceptable accounting principles. These and all other records of the partnership, including information relating to the status of the business, information with respect to the sale by the General Partner of any affiliate of goods or services to the partnership, and a list of the names and addresses of all limited partners shall be kept at the principal office of the partnership and shall be available for examination there by any partner, or his duly authorized representatives, at any and all reasonable times. Any partner, or his duly authorized representatives, upon paying the costs of collection, duplication and mailing, shall be entitled to a copy of the list of names and addresses of all other partners.

Section 11.02. Custody of Partnership Funds; Bank Accounts.

(a) The General Partner shall have fiduciary responsibility for the safekeeping and use of all funds and assets of the partnership, whether or not in the immediate possession or control of the General Partner. The funds of the partnership shall not be commingled with the funds of any other person, and the General partner shall not employ such funds in any manner except for the benefit of the partnership.

(b) All funds of the partnership not otherwise invested shall be deposited in one or more accounts maintained in such banking institutions as the General Partner shall determine, and withdrawals shall be made only in the regular course of partnership business on such signature or signatures as the General Partner may, from time to time, determine.

Section 11.03. Accountants. The accountants for the partnership shall be such Certified Public Accountant as shall be selected by and approved by the General Partner. The accountant shall prepare for execution by the General Partner all tax returns of the partnership, in accordance with generally accepted accounting principles, a balance sheet, a profit and loss statement and a cash flow statement.

Section 11.04. Reports to Partners. The General Partner agrees to deliver to the Limited Partners within ninety (90) days after each calendar year annual statements of gross receipts and operating expenses as prepared by the partnership's accountant, and Internal Revenue Form 1065 showing the profit and loss of the partnership and the allocations thereof to each partner for the preceding fiscal year. The General Partner shall send monthly income and expense statements to the Limited Partners.

Section 11.05. Section 754 Elections.

(a) In the event of a transfer of all or any part of the interest of the General Partner or of a Limited Partner, the partnership may elect, pursuant to Sections 743 and 754 of the Internal Revenue Code of 1954 (or any corresponding provisions of succeeding law), to adjust the basis of the partnership property. However, notwithstanding an election pursuant to Section 754 having been made with respect to the interest of any partner, the determination of profits, losses and capital account balances shall, for all purposes of this Agreement, be made without taking into account adjustments resulting from such election and such adjustments shall only be taken into account on the income tax returns of the partners affected thereby.

(b) All elections under the Internal Revenue Code with respect to the reporting of allowable deductions of the partnership shall be made and determined in a manner most advantageous to the partnership. All partners presently elect to report accelerated depreciation.

Section 11.06. Fiscal Year. The fiscal year of the partnership shall be the calendar year.

XII. SALE, DISSOLUTION AND LIQUIDATION

Section 12.01 Dissolution of the Partnership. The partnership shall be dissolved on the earlier of the expiration of the term of the partnership or upon:

(a) the withdrawal, bankruptcy, death, dissolution or adjudication of incompetency of the General Partner who is at that time a sole General Partner subject to the right of the partners to continue the partnership pursuant to Section 9.07;

(b) the sale or the disposition of the business and collection of all the proceeds therefrom;

(c) the election by Limited Partners whose interests represent a two-thirds (2/3) majority of the limited partnership interests; or

(d) any other event causing the dissolution of the partnership under the laws of the state, except that the withdrawal of a General Partner who is not the sole General Partner shall not cause a dissolution for purposes of this Agreement.

Section 12.02. Winding Up and Distribution

(a) Upon the dissolution of the partnership pursuant to Section 12.01, the partnership business shall be wound up and its assets liquidated as provided in this Section 12.02 or Section 9.07, and the net proceeds of such liquidation shall be distributed in accordance with Section 6.06.

(b) The liquidator shall file all certificates and notices of the dissolution of the partnership required by law. The liquidator shall proceed without any unnecessary delay to sell and otherwise liquidate the partnership's property and assets; provided, however, that if the liquidator shall determine that an immediate sale of part or all of the partnership property would cause undue loss to the partners, in order to avoid such loss the liquidator may, except to the extent provided by the Idaho Limited Partnership Act, defer the liquidation as may be necessary to satisfy the debts and liabilities of the partnership to persons other than the partners. Upon the complete liquidation and distribution of the partnership assets, the partners shall cease to be partners of the partnership, and the liquidator shall execute, acknowledge and cause to be filed all certificates and notices required by the law to terminate the partnership.

(c) Upon the dissolution of the partnership pursuant to Section 12.01, the accountants for the partnership shall promptly prepare, and the liquidator shall furnish to each partner, a statement setting forth the assets and liabilities of the partnership upon its dissolution. Promptly following the complete liquidation and distribution of the partnership property and assets, the partnership accountants shall prepare, and the liquidator shall furnish to each partner, a statement showing the manner in which the partnership assets were liquidated and distributed.

XIII. AMENDMENTS

Section 13.01. Amendments. Subject to the limitations hereinafter set forth, amendments of this Agreement for material changes may be proposed by the General Partner or by the Limited Partners holding not less than ten (10%) percent of the limited partnership interests. Following such proposal, the General Partner shall submit to the Limited Partners, a statement of any such proposed amendment. The submission by

the General Partner shall include a recommendation of the General Partner with respect to such vote of the Limited Partners on the proposed amendment. The affirmative vote of the Limited Partners holding not less than a majority of limited partnership interests will be required to amend this Agreement. Notwithstanding the above, no amendment shall:

- (a) alter the basic substance of this Agreement;
- (b) terminate the partnership except as provided in this Agreement; or
- (c) in any way modify the obligations of the partnership under any loan or security agreement.

Section 13.02. Non-Material Amendments. Notwithstanding anything in Section 13.01 hereof to the contrary, the General Partner as attorney-in-fact for the Limited Partners pursuant to Section 8.03 hereof shall have the authority to make non-material amendments or changes of this Agreement. Non-material shall be defined as any change which does not affect the rights, duties, liabilities or investment of each and every Limited Partner. The General Partner shall furnish each Limited Partner with copies of any non-material amendments or changes to this Agreement.

XIV. GENERAL PROVISIONS

Section 14.01. Binding Effect. This Agreement shall be binding upon and inure to the benefit of all of the parties and their estates, heirs, legatees, personal representatives, successors or assigns.

Section 14.02. Notices. All notices provided for in this Agreement shall be directed to the parties at the addresses set forth on the signature pages attached hereto and to the partnership at its principal office.

Section 14.03. Applicable Law. This Agreement and the rights of the parties hereunder shall be interpreted in accordance with the laws of the State of Idaho.

Section 14.04. Further Action. The parties hereto shall execute and deliver all documents, provide all information and take or forbear from all such action as may be necessary or appropriate to achieve the purposes of this Agreement.

Section 14.05. Counterparts. This Agreement may be executed in several counterparts and all so executed shall constitute one Agreement, binding on all the parties hereto even though all the parties are not signatory to the original or the same counterpart.

Section 14.06. Headings and Captions. The headings or captions of the sections and subparagraphs of this Agreement are inserted for convenience only, shall not be deemed to be part of this agreement, and in no way define, limit, extend or described the scope or intent of any provisions hereof.

Section 14.07. Arbitration. If, at any time during the term of this Agreement, any dispute, difference or disagreement shall arise upon or in respect of the Agreement, and the meaning and construction hereof, every such dispute, difference and disagreement shall be referred to a single arbiter agreed upon by the complaining Limited Partner(s) and the General Partner, or if no single arbiter can be agreed upon, an arbiter or arbiters shall be selected in accordance with the rules of the American Arbitration Association and such dispute, difference or disagreement shall be settled by arbitration in accordance with the then prevailing commercial rules of the American Arbitration Association, and judgement upon the award rendered by the arbiter may be entered in any court having jurisdiction thereof.

Section 14.08. Pronouns and Plurals. Whenever the context may require, any pronoun used herein shall include the corresponding masculine, feminine or neuter forms, and the singular form of nouns, pronouns and verbs shall include the plural or vice versa.

Section 14.09. Separability. If one or more of the provisions of this Agreement or any application thereof shall be invalid, illegal or unenforceable in any respect, the validity, legality and enforceability of the remaining provisions and any other application thereof shall in no way be affected or impaired.

Section 14.10. Integration. This Agreement constitutes the entire Agreement among the parties hereto pertaining to the subject matter hereof and supersedes all prior agreements and understandings of the parties in connection therewith. No covenant, representation or condition not expressed in this Agreement shall affect, or be effective to interpret, change or restrict the expressed provisions of this Agreement.

Section 14.11. Suitability of Limited Partners. Each Limited Partner executing this Agreement warrants to the General Partner that he is obtaining his limited partnership interests for investment purposes in compliance with Rule 146 of the Securities and Exchange Commission and that he is able to bear the economic risk of the investment for an indefinite time. Each Limited Partner further agrees to furnish upon execution of this Agreement a personal financial statement executed by him (and his spouse if required) for submission to a lender designated by the General Partner.

LIMITED PARTNER'S SIGNATURE PAGE

Attached to and made a part of the Certificate and Agreement of Limited Partnership of VIDCO, a Limited Partnership.

The undersigned hereby executes the Agreement as a Limited Partner, thereby agreeing to all the terms thereof, including the Power of Attorney to the General Partner.

The undersigned's address and agreed capital contribution are set forth below her signature.

IN WITNESS WHEREOF, I the undersigned declare under the penalties of perjury that I have read and examined the Agreement and to the best of my knowledge and belief as a party hereto, it is true, correct and complete.

LIMITED PARTNER

Sadie McMurray
Sadie McMurray

Social Sec. No. 518-18-7900

Address: 2058 Miller Avenue, Burley, Idaho 83318

CONTRIBUTION: \$20,000.00

Profit Interest: 28 1/3% Loss Interest: 33 1/3%
Cash Flow Interest: 28 1/3% Capital Interest: 28 1/3%

STATE OF IDAHO)
County of Cassia) ss.

On this 9th day of March, 1984, before me, the undersigned, a Notary Public in and for said State, personally appeared Sadie McMurray known to me to be the person who signed the foregoing instrument and acknowledged to me that she executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my seal the day and year first above written.

Robert McCord
Notary Public in and for the State of
Idaho, residing at Burley ID

LIMITED PARTNER'S SIGNATURE PAGE

Attached to and made a part of the Certificate and Agreement of Limited Partnership of VIDCO, a Limited Partnership.

The undersigned hereby executes the Agreement as a Limited Partner, thereby agreeing to all the terms thereof, including the Power of Attorney to the General Partner.

The undersigned's address and agreed capital contribution are set forth below their signatures.

IN WITNESS WHEREOF, We the undersigned declare under the penalties of perjury that we have read and examined the Agreement and to the best of our knowledge and belief as a party hereto, it is true, correct and complete.

LIMITED PARTNER

L. V. Leger
L. V. LEGER

Social Sec. No. 58-18-5053

Dee Leger
DEE LEGER

Social Sec. No. 570-07-1482

Address: 532 North Garfield, Pocatello, Idaho 83201

CONTRIBUTION: \$20,000.00

Profit Interest: 28 1/3% Loss Interest: 33 1/3%
Cash Flow Interest: 28 1/3% Capital Interest: 28 1/3%

STATE OF IDAHO)

County of Bannock) ss.

On this 14th day of March, 1984, before me, the undersigned, a Notary Public in and for said State, personally appeared L. V. Leger and Dee Leger known to me to be the persons who signed the foregoing instrument and acknowledged to me that they executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my seal the day and year first above written.

James E. Erickson
Notary Public in and for the State of
Idaho, residing at 2-14-88

LIMITED PARTNER'S SIGNATURE PAGE

Attached to and made a part of the Certificate and Agreement of Limited Partnership of VIDCO, a Limited Partnership.

The undersigned hereby executes the Agreement as a Limited Partner, thereby agreeing to all the terms thereof, including the Power of Attorney to the General Partner.

The undersigneds' address and agreed capital contribution are set forth below their signatures.

IN WITNESS WHEREOF, We the undersigned declare under the penalties of perjury that we have read and examined the Agreement and to the best of our knowledge and belief as a party hereto, it is true, correct and complete.

LIMITED PARTNER

Jon W. Vestal

JON W. VESTAL

Social Sec. No. 518-44-4700

Anne M. Vestal

ANNE M. VESTAL

Social Sec. No. 519-48-3884

Address: 1212 South Arcadia, Boise, Idaho 83705

CONTRIBUTION: \$10,000.00

Profit Interest: 14 1/6% Loss Interest: 16 2/3%

Cash Flow Interest: 14 1/6% Capital Interest: 14 1/6%

STATE OF IDAHO)
) ss.
County of Ada)

On this 6TH day of MARCH, 1984, before me, the undersigned, a Notary Public in and for said State, personally appeared Jon W. Vestal and Anne M. Vestal known to me to be the persons who signed the foregoing instrument and acknowledged to me that they executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my seal the day and year first above written.

Donna J. Fuller

Notary Public in and for the State of
Idaho, residing at Boise

LIMITED PARTNER'S SIGNATURE PAGE

Attached to and made a part of the Certificate and Agreement of Limited Partnership of VIDCO, a Limited Partnership.

The undersigned hereby executes the Agreement as a Limited Partner, thereby agreeing to all the terms thereof, including the Power of Attorney to the General Partner.

The undersigneds' address and agreed capital contribution are set forth below their signatures.

IN WITNESS WHEREOF, We the undersigned declare under the penalties of perjury that we have read and examined the Agreement and to the best of our knowledge and belief as a party hereto, it is true, correct and complete.

LIMITED PARTNER

Paul D. McCabe
Paul D. McCabe

Social Sec. No. 519-40-9769

Beverly McCabe

Social Sec. No. 518-54-9547

Address: 6027 Sundown Drive, Coeur d'Alene, Idaho 83814

CONTRIBUTION: \$10,000.00

Profit Interest: 14 1/6% Loss Interest: 16 2/3%

Cash Flow Interest: 14 1/6% Capital Interest: 14 1/6%

STATE OF IDAHO)
) ss.
County of Kootenai)

On this 28th day of February, 1984, before me, the undersigned, a Notary Public in and for said State, personally appeared Paul D. McCabe and Beverly McCabe known to me to be the persons who signed the foregoing instrument and acknowledged to me that they executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my seal the day and year first above written.

Notary Public in and for the State of
Idaho, residing at Hayden Lake, Idaho.

GENERAL PARTNER'S SIGNATURE PAGE

Attached to and made a part of the Certificate and Agreement of Limited Partnership of VIDCO, a Limited Partnership.

The undersigned hereby executes the Agreement as General Partner, thereby agreeing to all the terms thereof.

The undersigned's address and agreed capital contribution are set forth below his signature.

IN WITNESS WHEREOF, I the undersigned declare under the penalties of perjury that I have read and examined the Agreement and to the best of my knowledge and belief as a party hereto, it is true, correct and complete.

GENERAL PARTNER

W.S. Miller
William S. Miller

Social Sec. No. 519-36-6904

Address: 1202 Circle Drive, Hayden Lake, Idaho 83835

CONTRIBUTION: As set forth in Section 4.01(a)
Profit Interest: 15% Loss Interest: -0-%
Cash Flow Interest: 15% Capital Interest: 15%

STATE OF IDAHO)
) ss.
County of Ada)

On this 6TH day of MARCH, 1984, before me, the undersigned, a Notary Public in and for said State, personally appeared William S. Miller known to me to be the person who signed the foregoing instrument and acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my seal the day and year first above written.

Donna J. Miller
Notary Public in and for the State of
Idaho, residing at Boise