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CERTIFICATE OF LIMITED PARTNERSHIP

Meridian Sunset Manor

SECRETARY OF
STATE

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SECRETARY OF
STATE

WE, THE UNDERSIGNED, being desirous of forming a limited partnership pursuant to the laws of the State of Idaho, Chapter 2, Title 53, Idaho, and being severally duly sworn, do hereby certify:

1. The name of the firm under which said partnership is to be conducted is MERIDIAN SUNSET MANOR, a limited partnership.

2. The character of the business intended to be transacted by said partnership is as follows:

(a) To buy, sell, contract for, hypothecate and otherwise deal in real estate, business enterprises of all and/or any type or nature whatsoever and to maintain one or more offices as agents, promoters, real estate agents, proprietors, manufacturers and/or any other type of business activities or operations of whatsoever kind or nature; to engage in the subdivision of land, the promotion of subdivisions and building additions, and to engage in running, operating, managing and investing in various businesses and business enterprises of any type or nature whatsoever.

(b) To build, buy, equip, sell, construct, erect, option, lease, sub-lease, assign, mortgage, pledge, encumber or otherwise deal in such structures, contrivances, appliances, stores, mills, fabricators, machinery and properties of this or other partnerships, corporations or of private individuals as may be either necessary, useful, expedient, or appropriate in carrying out the foregoing purposes; and, generally, to enter into all contracts and to do all acts in anyway designed to aid in or to carry out any or all of the objects and purposes set forth in this Paragraph 2.

(c) To borrow money and otherwise incur indebtedness without limit as to the amount and to draw, make, accept, endorse, transfer, assign, guarantee, execute and issue such bonds, mortgages, debentures, notes, checks, drafts, bills of exchange and other instruments, negotiable and non-negotiable, secured and unsecured, as may be necessary, customary or appropriate in the conduct of such businesses.

(d) To conduct business in this state or other states, the District of Columbia, territories and colonies of the United States, and in foreign countries or territories, and to maintain one or more offices or other places of business inside or outside this state; and to receive, purchase, hold, acquire, mortgage, assign, transfer, lease, release, convey and otherwise deal in and with any real or personal property or any interest therein within or without the State of Idaho, reasonably calculated to promote the purposes hereinabove stated for this partnership; and operation of such subsidiary businesses as may be necessary or convenient to carry into effect the purposes and objects of this partnership.

(e) To acquire the operating name, good will, property rights, and the whole or any part of any business and/or estate, tangible or intangible, and to assume the liabilities of any person, firm, association, corporation, or other business organization; and to pay for said good will, rights, property and assets in cash or in the property of this partnership, or by undertaking the whole or any part of any business so acquired and to exercise all the powers necessary and expedient in and about the conduct and management of such business or businesses directly or indirectly related to the purposes and objects of this partnership, or though not connected, to preserve or protect the assets of this partnership.

(f) To carry on any of the foregoing or closely related businesses as principals, agents, lessors, lessees, assignors, assignees, franchisors, franchisees, licensors, licensees, or otherwise, which may generally be carried on in connection with any of the pursuits aforesaid.

(g) To carry on any lawful business which a partnership for profit may conduct under the laws of the State of Idaho, except banking and insurance.

(h) It is hereby expressly provided that the enumeration hereinabove of the specific objects and powers shall not be narrowly construed and shall not be held to limit or restrict in any manner the general powers of this partnership; provided, however, that nothing herein contained

shall be deemed to authorize or permit the partnership to carry on any business or exercise any power or do any act which partnerships for profit formed under the laws of Idaho, now or hereinafter existing, may not, at the time of such act, lawfully carry on, consummate or do; and the purposes, objects and powers specified in any one of the subparagraphs of this Paragraph 2 shall in no wise restrict or limit by reference or inference the terms, objects, purposes and powers or any other clauses or paragraphs in this Certificate of Limited Partnership contained.

3. The location of the principal place of business shall be 6000 Franklin Road, Boise, ID 83705.

4. The name and registered address of the general partner and agent for said partnership is as follows:

Leroy Atwood
3812 Meadow Lane
Nampa, ID 83651

5. The name and place of residence of each limited partner interested in said partnership is as follows:

F & L Investment Co.
6000 Franklin Road
Boise, ID 83705

6. The partnership shall continue until all of the assets acquired by the partnership have been sold, disposed of or have been abandoned, or until the partnership is terminated as otherwise provided herein, but in any event, the partnership shall terminate not later than December 31, 2008.

7. Each partner shall contribute capital to the partnership in amounts to be determined by the General Partner, and in the following ratios and amounts:

F & L Investment Co.	95%	\$76,069.00
Leroy Atwood	5%	4,000.00

If capital contributions by the partners are not sufficient to pay all of the obligations of the partnership, the General Partner may request additional capital contributions from the partners in the form of an assessment to pay these obligations. In the event that any party to this agreement shall

fail to make the assessment when due, the amount of said assessment remaining unpaid shall be deducted from such partner's accumulated contributions and said amount shall be deducted accordingly from any share of profits upon distribution of such profits or upon the dissolution of this limited partnership together with interest on said payments at the rate of 9% per annum. If any party to this agreement shall fail to pay three successive assessments, the remaining parties may, at their election upon ten (10) days' notice in writing to the defaulting party, purchase the defaulting party's interest in this partnership for the actual amount the defaulting party's partnership capital account.

8. All income, expenses, and credits of the partnership shall be allocated to the partners as set forth below:

F & L Investment Co.	95%
Leroy Atwood	5%

9. Personal and real property, or any other asset of this partnership shall be sold, transferred, assigned, or conveyed by the General Partner.

10. Purchase agreements, land sales contracts, financing statements, security agreements, loans, encumbrances of real or personal property, or indebtedness of any kind whatsoever shall not be obtained, entered into, or agreed to unless the written consent of the General Partner has been given.

11. (a) Upon the death of a Limited Partner, his executor or administrator shall have all of the rights of the Limited Partner for the purpose of settling his estate, in accordance with sub-paragraph (b) hereof, and such power as the deceased had to constitute his assignee as a substituted Limited Partner. The partnership shall not be terminated by the death of a Limited Partner or the admission of a new Limited Partner.

(b) Although the partners recognize that the Limited Partnership interest may be assignable according to local law, the Limited Partners agree not to assign or transfer their interests except in accordance with this Agreement.

In the event the interest of a Limited Partner is assignable, an assignee of a Limited Partner's interest shall not become a substituted Limited Partner until and unless all the partners, general and limited, except the assignor, consent in writing thereto. Provided, however, that any limited partner must first offer to this partnership the right to purchase his interest in the partnership under the following schedule:

First, to all the partners, general and limited, on an equal basis, each remaining partner having the right to purchase his pro-rata share of the departing limited partner's interest.

Second, if not all remaining partners desire to purchase their pro-rata interest, to any single limited partner, or a combination of the general partner and any limited partner, but less than all remaining partners.

Third, if no single limited partner or combination of the general partner and any limited partners, less than all, desire to purchase the departing limited partner's interest, to the general partner who shall then have the right to buy the limited partner's interest for the total amount of the limited partner's contribution plus 6% per year interest thereon and the limited partner must sell his interest to the general partner at the above stated price.

The limited partner desiring to assign his interest must give 30 days' written notice to all partners of his desire to assign. The remaining partners, general and limited, shall have said 30 days within which to exercise their purchase options under the foregoing schedule. If said options are not exercised the departing limited partner may waive the 30 day requirement or sell his interest to any other individual.

12. The Managing General Partner may be removed by an affirmative vote of Limited Partners. The vote on the removal of the General Partner pursuant to this paragraph shall be taken only if proposed by Limited Partners representing at least 50% of the aggregate capital investments of Limited Partners.

In the event of the bankruptcy, receivership by insolvency, dissolution, resignation or removal of the Managing General Partner, the Limited Partners may select within 90 days therefrom by unanimous vote one or more successor General Partners to manage the affairs of the Partnership. Failure to elect a successor General Partner shall terminate the Partnership pursuant to Section 18 hereof. Selection of a successor General Partner as

above provided shall continue the partnership provided that the retiring General Partner shall be entitled to his economic interest in the Partnership.

The General Partner may resign from the Partnership at any time upon 90 days' written notice to all partners; provided, however, that the General Partner represents and agrees that he will not resign without the prior written consent of all of the Limited Partners within two years of the date on which the Partnership is formed. Resignation of the General Partner shall not affect his economic interest in the partnership.

13. The right of the partners to admit additional limited partners is as follows:

The written consent of the General Partner and one hundred percent (100%) of the Limited Partners must first be obtained.

14. The entire management of the partnership shall be vested in the General Partner, subject to the above restrictions, and the General Partner shall have the right to continue the business upon the death, insanity or retirement of any of the Limited Partners hereto with the consent of the remaining Limited Partners.

15. It is understood and agreed between all the partners that a Limited Partner shall not receive out of partnership property any part of his contribution until all liabilities to the General Partner and Limited Partners on account of their contribution have been paid if there remains property of the partnership sufficient to pay them. This provisions relates to dissolution only.

16. Amendments to this Agreement may be proposed by partners whose contributions to the partnership are equal to at least 50% of the total capital contributions to the partnership. The General Partner shall submit to the Limited Partners all amendments properly proposed, together with an opinion of counsel as to the legality of such amendments and the recommendation of the General Partner as to whether such amendments should be adopted.

A proposed amendment shall become effective at such time as it has been approved in writing by the vote of a majority in capital interest of the partners.

17. Meetings of the partnership may be called on ten (10) days' notice by the General Partner and shall be called by it within five (5) days of its receipt of the written request to do so of any partners then holding 20% or more in capital interest of the partnership. Any such meetings shall be held not less than ten (10) nor more than fifteen (15) days following the date of the mailing of notice. The call shall state the nature of the business to be transacted. Limited Partners may vote in person or by proxy at any such meeting.

A list of all Limited Partners, their addresses and their respective capital contributions shall be mailed to any Limited Partner who submits a written request for such list for purposes of proposing an amendment to this agreement or for any other purpose not inconsistent with the best interests of the partnership.

18. (a) The partnership shall be dissolved by the happening of any of the following events: (1) By affirmative vote of partners owning a majority in interest of the total partnership capital interests; (2) by the occurrence of any event which makes it unlawful for the partnership business to be continued; (3) upon the resignation of the General Partner as provided in paragraph 12 and the failure of the Limited Partners to select a successor General Partner who will take over the management of the General Partner's resignation; and (4) upon disposition by the partnership of all partnership property, provided all or substantially all of the partnership property shall not be disposed of except by consent of a majority in capital interest of the partners.

(b) In the event of the dissolution of the partnership, the Managing General Partner shall wind up the affairs of the partnership, shall make provision for the payment of partnership debts and liabilities, and shall distribute to the partners an undivided interest in the partnership properties

and the other assets of the partnership in accordance with their respective interests in the revenues, plus or minus any adjustments (whether in money or in property with value equal thereto) necessary to take into account such partners' proportionate interests in the accrued liabilities of the partnership, and all debits and credits to or withdrawals from such partners' capital accounts. Upon distribution of partnership assets, the partnership shall terminate. All partners shall look solely to the assets of the partnership for the payment of their interests in the partnership, and no partner shall have recourse against the personal assets of any other partner for this purpose absent fraud, gross negligence or willful and wanton conduct.

19. In furtherance of the intent of the parties that a Limited Partner shall be liable to creditors only if the assets of the General Partner are insufficient to satisfy said claims or creditors, the parties hereto agree as follows:

(a) The Managing General Partner shall arrange to prosecute, defend, settle or compromise actions at law or in equity at the expense of the partnership, unless such action is occasioned by the General Partner's fraud, gross negligence or willful and wanton conduct, as such may be necessary to enforce or protect partnership assets.

(b) The Managing General Partner shall satisfy any judgment, decree, decision or settlement not occasioned by the fraud, gross negligence or willful or wanton conduct of any partner as follows: First, out of any insurance proceeds available therefor; next, out of partnership assets and income; and finally, out of assets and income of the General Partners. To the extent the assets of the General Partners are insufficient to satisfy claims of creditors, assessments shall be made for additional capital contributions from Limited Partners to satisfy said claims.

(c) The partnership, to the extent of its assets, hereby indemnifies the General Partners against tort or contract liability resulting from good faith acts or omissions to act on their part, provided that such acts or omissions shall not have been the result of gross negligence, criminal acts, fraud or willful and wanton conduct.

(d) The General Partner shall not be liable to the Limited Partners for good faith acts or omissions to act, or the exercise of its judgment under the provisions of this Agreement, provided that such acts or omissions shall not have been the result of gross negligence, criminal acts, fraud or willful and wanton conduct.

20. The partnership's fiscal year shall be the calendar year. The General Partners shall maintain for the partnership proper and customary books and records which will be kept according to the accounting methods

most advantageous to the partners. They shall be maintained at the principal place of business of the partnership, except as needed at its other offices, and may be inspected and copied by any partner or his representative at any reasonable time. The General Partner will file with the appropriate Internal Revenue Service office a partnership information tax return, and within 75 days of the end of each calendar year each partner will be furnished information in a form which may be used in the preparation of his individual income tax return.

21. All notice and other communications under this Agreement shall be sent to the following addresses:

F & L Investment Co.
6000 Franklin Road
Boise, ID 83705

Leroy Atwood
3812 Meadow Lane
Nampa, ID 83651

or as otherwise directed. Notices and communications shall be deemed to have been made upon deposit of the communication in the United States mails or upon delivery to a telegraph company; provided, however, that notices of assessment shall be sent to each Limited Partner by certified mail and shall be deemed to have been made on the date shown on the return receipt.

22. If any provision of this agreement or the application of such provision shall be held invalid, the remainder of this agreement, or the application of such provision other than those as to which it is held invalid shall not be affected thereby.

23. This instrument may not be amended nor may any rights hereunder be waived except as provided herein or by an instrument in writing signed by the parties sought to be charged with such amendment or waiver. It shall be construed in accordance with, and governed by, the laws of the State of Idaho and shall be binding upon and shall inure to the benefit of the parties and their respective personal representatives and assigns.

24. In the case of a distribution of property made in the manner provided in Section 734 of the Internal Revenue Code of 1954, or in the case

of a transfer of a partnership interest permitted by this agreement, made in the manner provided in Section 743 of such Code, the General Partner may file, on behalf of the partnership, upon any partner's request, an election under Section 754 of such Code in accordance with the procedures set forth in the applicable Treasury regulations.

IN WITNESS WHEREOF, the undersigned have executed this Agreement this 14th day of July, 1982.

~~RL~~ ~~BRY~~ ~~LIMITED~~ PARTNER: F & L INVESTMENT CO., an
Idaho partnership

By Richard L. Lierz
Richard L. Lierz, Partner

By Bud R. Fisher
Bud R. Fisher, Partner

~~RL~~ ~~BRY~~ ~~GENERAL~~ PARTNER:

Leroy Atwood
Leroy Atwood

STATE OF IDAHO)
) ss.
County of Ada)

On this 14th day of July, 1982, subscribed and sworn, before me, the undersigned, a Notary Public in and for said State, personally appeared Richard L. Lierz and Bud R. Fisher, known to me to be partners in the partnership of F & L INVESTMENTS CO. and the partners who subscribed said partnership name to the foregoing instrument, and acknowledged to me that they executed the same in said partnership name.

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

Connie M. Aman
Notary Public for Idaho
Residing at Nampa, Idaho

STATE OF IDAHO)
) ss.
County of Ada)

On this 14th day of July, 1982, subscribed and sworn, before me, the undersigned, a Notary Public in and for said State, personally appeared LEROY ATWOOD, 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 day and year in this certificate first above written.

Connie M. Aman
Notary Public for Idaho
Residing at Nampa, Idaho