## ADDENDUM TO AMENDED AND ASSOCIATES LIMITED PARTNERSHIP HARBORVIEW ASSOCIATES, LIMITED PARTNERSHIP

of \_\_\_\_\_\_\_\_, 1985, is agreed to as if fully set forth in the Amended and Restated Certificate and Agreement of Limited Partnership of Harborview Associates, an Idaho limited partnership, dated \_\_\_\_\_\_\_\_\_, 1985:

- "4.8 Minimum Gain Chargeback. Notwithstanding anything contained in this Article IV to the contrary:
- "A. If, for any taxable year, any loss or deduction (or any item thereof) would cause the sum of the negative balances in the Partners' capital accounts to exceed the "minimum gain" (defined under § 1.704-1(b)(4)(iv)(b) of the Proposed Regulations, and determined at the end of the Partnership's taxable year), then such loss or deduction (or item thereof) shall not be allocated to Partners with negative balances, but shall be allocated as follows:
- "(1) First, to the Partners with positive capital account balances, an amount equal to such positive balances, pro rata in proportion to such positive balances; and
- "(2) Second, the remainder to the Partners in the percentage shares set forth in Section 4.1.
- "B. If at the end of any taxable year the sum of the negative capital account balances exceeds the "minimum gain," Partners with negative capital account balances shall, to the extent possible and as rapidly as possible, be allocated taxable income, if any, pro rata in an amount which will eliminate such excess."

HARBOR VISTA ASSOCIATES LIMITED PARTNERSHIP, An Oregon Limited Partnership

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Robert M. Mrcand General Partner

## HARBORVIEW ASSOCIATES, An Idaho Limited Partnership

|  | By Blair Reiley   |
|--|---|
|  | By R. S. Palmer   |
|  | By<br>Louis Buchsieb  |
| STATE OF OREGON ) ) ss. County of Multnomah )                                      |   |
| the undersigned Notary Public f<br>day of Deplember 1985, by RO                    | ment was acknowledged before me, or the State of Oregon, this 200 DBERT M. ARCAND, a General Partner ted Partnership, an Oregon limited behalf of the Partnership.    |
|  | NOTARY PUBLIC FOR OREGON My Commission Expires: 8-17-89   |
| County of)   |   |
| the undersigned Notary Public flay of, 1985, by E<br>General Partner of Harborview | ment was acknowledged before me, for the State of Idaho, this BLAIR REILEY, in his capacity as a was a Associates, an Idaho limited General Partner, on behalf of the |
|  | NOTARY PUBLIC FOR IDAHO Residing at: My Commission Expires:   |

## HARBORVIEW ASSOCIATES, An Idaho Limited Partnership

|   | Blair Reiley  |
|---|---|
|   | By R. S. Palmer  By Louis Buchsie   |
| STATE OF OREGON ) ) ss. County of Multnomah )                                   |   |
| the undersigned Notary Publ:<br>day of, 1985, b<br>of Harbor Vista Associates L | trument was acknowledged before me, ic for the State of Oregon, this by ROBERT M. ARCAND, a General Partner imited Partnership, an Oregon limited and on behalf of the Partnership. |
|   | NOTARY PUBLIC FOR OREGON My Commission Expires:   |
| STATE OF IDAHO ) ) ss. County of )  |   |
| the undersigned Notary Publ:<br>day of, 1985,<br>General Partner of Harbor      | trument was acknowledged before me, ic for the State of Idaho, this by BLAIR REILEY, in his capacity as a view Associates, an Idaho limited a a General Partner, on behalf of the   |
|   | NOTARY PUBLIC FOR IDAHO   |

|  | -   |  |
|--|---|--|
| STATE OF IDAHO ) County of Allen) ss.  | •   |  |
| The foregoing instrument the undersigned Notary Public for t day of Atlant, 1985, by LOUIS a General Partner of Harborview A partnership, individually as a Gener Partnership.   | BUCHSIEB, in Tils capacity as ssociates, an Idaho limited |  |
| Res  | ARY PUBLIC FOR IBANO ALA - iding at: S-21-87              |  |
| STATE OF IDAHO ) ) ss. County of)  |   |  |
| The foregoing instrument was acknowledged before me, the undersigned Notary Public for the State of Idaho, this day of, 1985, by R. S. PALMER, in his capacity as a General Partner of Harborview Associates, an Idaho limited partnership, individually as a General Partner, on behalf of the Partnership. |   |  |
| ****   | ARY PUBLIC FOR IDAHO                                      |  |
|  | Commission Expires:                                       |  |

HARBORVIEW ASSOCIATES, An Idaho Limited Partnership

| By Blair Reiley  |
|--|
| R. S. Palmer   |
| By Louis Buchsieb  |
| STATE OF OREGON ) ) ss. County of Multnomah )  |
| The foregoing instrument was acknowledged before me, the undersigned Notary Public for the State of Oregon, this, 1985, by ROBERT M. ARCAND, a General Partner of Harbor Vista Associates Limited Partnership, an Oregon limited partnership, individually and on behalf of the Partnership.                             |
| NOTARY PUBLIC FOR OREGON My Commission Expires:  |
| County of Blaine)  |
| The foregoing instrument was acknowledged before me, the undersigned Notary Public for the State of Idaho, this and day of October, 1985, by BLAIR REILEY, in his capacity as a General Partner of Harborview Associates, an Idaho limited partnership, individually as a General Partner, on behalf of the Partnership. |

NOTARY PUBLIC FOR IDAHO
Residing at: Huller
My Commission Expires:

| The foregoing instrument was acknowledged before me, the undersigned Notary Public for the State of Idaho, this day of, 1985, by LOUIS BUCHSIEB, in his capacity as a General Partner of Harborview Associates, an Idaho limited partnership, individually as a General Partner, on behalf of the Partnership.                   |
|--|
| NOTARY PUBLIC FOR IDAHO  Residing at:  My Commission Expires:  |
| STATE OF IDAHO ) ss. County of Blaine)   |
| The foregoing instrument was acknowledged before me, the undersigned Notary Public for the State of Idaho, this and day of <u>October</u> , 1985, by R. S. PALMER, in his capacity as a General Partner of Harborview Associates, an Idaho limited partnership, individually as a General Partner, on behalf of the Partnership. |

NOTARY PUBLIC FOR IDAHO
Residing at: House
My Commission Expires:

- 3 -