

CERTIFICATE OF LIMITED PARTNERSHIP

OF

SIMFIN LIMITED PARTNERSHIP

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SECRETARY OF
STATE

We, the undersigned, desiring to form a limited partnership pursuant to the Idaho Limited Partnership Act as set forth in 53-201 et sec. of the Idaho Code, do hereby certify:

1. The name of the firm under which the partnership is to be conducted is:

SimFin Limited Partnership.

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

Investing in real estate and real estate development.

3. The name and address for the registered agent for service of process in the State of Idaho is:

Ronald N. Graves
999 Main Street
Suite 1300
Boise, Idaho 83702

4. The name and business address of each general partner interested in the partnership are as follows:

<u>Name</u>	<u>Business address</u>
Don J. Simplot	999 Main Street, Suite 1300 Boise, Idaho 83702

The name and business address of each limited partner interested in the partnership are as follows:

<u>Name</u>	<u>Place of Residence</u>
Simplot Financial Corp.	999 Main Street, Suite 1300 Boise, Idaho 83702

5. The amount of cash contributed by each Partner is:

a) General Partner:

Don J. Simplot

\$7,400

b) Limited Partner:

Simplot Financial Corp. \$115,000

c) The Limited Partner has agreed to contribute up to \$625,000 additional cash as capital for use of the Partnership as determined by the General Partner.

6. No additional contributions other than as set forth in 5 above shall be required of any partner. However, the general partner in his discretion may request the Limited Partner to make additional contributions, and the Limited Partner may at its option make the requested contributions. If the Limited Partner fails to make the voluntary contribution, its share of profit and loss may be reduced.

7. General Partner shall not substitute a partner in his place, or sell or assign all or any part of his interest in the Partnership business without the written consent of Limited Partner.

Additional Limited Partners may be admitted to this partnership on terms that may be agreed on in writing between General Partner and the existing Limited Partners. The terms so stipulated shall constitute an amendment to this partnership agreement.

The Limited Partner may substitute an assignee as a Limited Partner in its place and such person or persons shall succeed to all the rights of Limited Partner as a substituted Limited Partner.

8. The interest of any Partner may be terminated by (1) written notice from any Partner desiring to withdraw from the partnership and requesting the partnership termination, or (2) the agreement of all partners.

9. a) The Limited Partner shall be entitled to receive a share of the annual net profits equivalent to its share in the capitalization of the partnership. The Limited Partner shall bear a share of the losses of the partnership equal to the share of profits to which the Limited Partner is entitled. The share of losses of the Limited Partner shall be charged against the Limited Partner's capital contribution. Limited Partner shall at no time become liable for any obligations or losses of the partnership beyond the amount of its respective capital contributions.

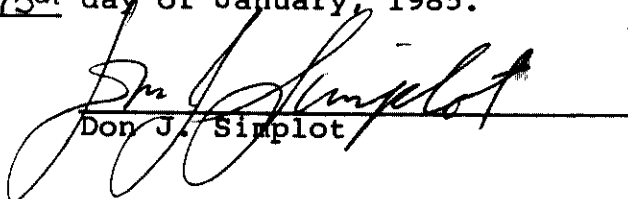
b) After provisions have been made for the shares of profits of Limited Partner, all remaining profits of the

partnership shall be paid to General Partner. After giving effect to the share of losses chargeable against the capital contributions of the Limited Partner, the remaining partnership losses shall be borne by General Partner.

10. The Limited Partnership shall continue until terminated by one month's notice in writing from a Partner desiring to withdraw from the partnership and requesting the partnership's termination. Outstanding partnership business shall be consummated and obligations discharged during the period between receipt of notice and the effective date of termination contained therein.

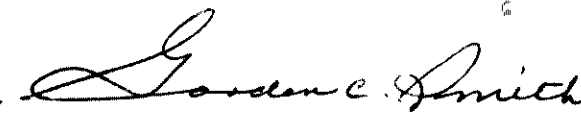
IN WITNESS WHEREOF the parties have caused these presents to be executed this 15th day of January, 1985.

General Partner:


Don J. Simplot

Limited Partner:

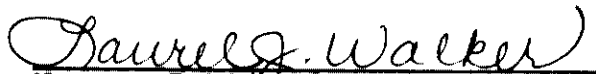
Simplot Financial Corporation

By 
Its Vice President

STATE OF IDAHO)
) ss
County of Ada)

On this 15th day of January, 1985, before me, a Notary Public in and for said State, personally appeared Don J. Simplot, known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that said person 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.


Notary Public for Idaho
Residing at Boise

STATE OF IDAHO)
)
County of Ada) ss

On this 15th day of January, 1985, before me, a Notary Public in and for said State, personally appeared Gordon C. Smith known to me to be the Vice President of the corporation that executed the foregoing instrument on behalf of the said corporation, and acknowledged to me that such corporation 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.

Samuel J. Walker
Notary Public for Idaho
Residing at Boise