

RECEIVED  
SEC. OF STATE  
AMENDED AND RESTATED CERTIFICATE AND AGREEMENT  
OF LIMITED PARTNERSHIP

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OF

DENTON R SIDDOWAY FARMS LIMITED PARTNERSHIP

This Agreement is made and entered into as of this 1st day of January, 1986, between DENTON R SIDDOWAY and STEPHEN G. SIDDOWAY of Madison County, Idaho, as the "General Partners", and DENTON R SIDDOWAY and MILDRED J. SIDDOWAY of Madison County, Idaho, DOUGLAS J. SIDDOWAY of Spokane County, Washington, MARK A. SIDDOWAY of Harris County, Texas, and ROBERT B. SIDDOWAY of Utah County, Utah, being the "Limited Partners",

RECITALS:

A. Denton R Siddoway and Stephen G. Siddoway, as the General Partners, and Denton R Siddoway and Mildred J. Siddoway, as the Limited Partners, on December 28, 1980, formed a limited partnership pursuant to the provisions of Chapter 2, Title 56, of the Idaho Code, as amended, known as Denton R Siddoway Farms.

B. The parties hereto, in recognition of the fact that management of the business and affairs of Denton R Siddoway Farms has since changed, due to the retirement of Denton R Siddoway, and that Douglas J. Siddoway, Mark A. Siddoway, Stephen G. Siddoway and Robert B. Siddoway have since been added as Limited Partners and have made capital contributions thereto, have agreed to amend and restate the Certificate and Agreement of Limited Partnership of Denton R Siddoway Farms as herein provided.

C. The provisions of the Certificate and Agreement of Limited Partnership of the Partnership, as herein amended, are hereby restated as hereinafter set forth, and is entitled Restated Certificate and Agreement of Limited Partnership (the

"Agreement") of Denton R Siddoway Farms Limited Partnership, said instrument to read in its entirety as follows:

1. Name.

The name of this limited partnership (hereinafter the "Partnership") shall be: "Denton R Siddoway Farms Limited Partnership".

2. Business.

The general nature of the Partnership's business shall be to own, lease, and operate ranching and farming properties and related businesses, together with all required machinery and equipment of every name, nature and type, and to engage in all other lawful business activities.

3. Principal Place of Business.

The principal place of business of the Partnership shall be in Madison County, Idaho, and at such other place or places as the general partners hereafter shall determine.

4. Term.

The Partnership shall begin upon the date this Agreement was first executed (being December 28, 1980) and shall continue indefinitely until terminated pursuant to terms of this Agreement, or until dissolved by law, or by the agreement of the parties hereto.

5. The Partners.

The name and place of residence of each member of the Partnership are as follows:

GENERAL PARTNERS

PLACE OF RESIDENCE

Denton R Siddoway

Star Route  
Teton, Idaho 83451

Stephen G. Siddoway

Star Route  
Teton, Idaho 83451

LIMITED PARTNERS

PLACE OF RESIDENCE

Denton R Siddoway and  
Mildred J. Siddoway  
(community property)

Star Route  
Teton, Idaho 83451

Douglas J. Siddoway

South 1821 Upper Terrace Road  
Spokane, Washington 99203

Mark A. Siddoway

9402 Riverside Lodge Drive  
Houston, Texas 77083

Stephen G. Siddoway

Star Route  
Teton, Idaho 83451

Robert B. Siddoway

5A-225 South Wymont Terrace  
Provo, Utah 84604

Throughout this Agreement, the term "general partners" shall refer to the general partners herein designated and any other general partners who may be admitted to the Partnership under the terms of this Agreement. The term "limited partners" shall include both the limited partners herein designated and any other limited partners who may be admitted to the Partnership under the terms of this Agreement. The term "partners" shall refer to both general and limited partners.

6. Capital Contributions.

The capital of the Partnership is comprised of the real property and other capital heretofore contributed by the partners. Said real property is described on Exhibit A which is attached hereto and by this reference made a part hereof. The ownership of the Partnership shall be divided into units, with 10,000 units representing 100% of the Partnership. Each partner has contributed to the capital of the Partnership real property and other capital valued in the amount which appears opposite his name and has the number of ownership units which appears opposite his name as follows, to-wit:

<u>GENERAL PARTNERS</u>	<u>UNITS</u>	<u>PERCENT OF TOTAL PARTNERSHIP INTEREST</u>	<u>PROPERTY CONTRIBUTION</u>
Denton R Siddoway (community property)	99	.99%	\$ 3,555.42
Stephen G. Siddoway	<u>1</u>	<u>.01%</u>	<u>35.91</u>
Total	100	1%	\$ 3,591.33

<u>LIMITED PARTNERS</u>	<u>UNITS</u>	<u>PERCENT OF TOTAL PARTNERSHIP INTEREST</u>	<u>PROPERTY CONTRIBUTION</u>
Denton R Siddoway and Mildred J. Siddoway (community property)	5007	50.57%	\$179,791.11
Douglas J. Siddoway	1223	12.36%	43,932.39
Mark A. Siddoway	1223	12.36%	43,932.39
Stephen G. Siddoway	1224	12.36%	43,953.32
Robert B. Siddoway	<u>1223</u>	<u>12.36%</u>	<u>43,932.39</u>
Total	9900	99.00%	\$355,541.60

7. Capital Interest and Drawing Accounts.

Two accounts shall be maintained for each partner, a "drawing account" and a "capital interest account". Each partner's drawing account shall consist of his distributive share of the Partnership's profits computed after Partnership expenses, Partnership losses, withdrawals from said account, and transfers to his capital interest account. The capital interest account of each partner shall be the amount of the original capital set forth opposite his name in paragraph 6, above, together with any additions to such account. Additions to the original capital interest account of each partner shall be made by (1) additional contributions by the partner, and (2) transfers from the partner's drawing account. In no event shall any capital interest account of any partner be increased by either method without the agreement of all other partners.

The original capital interest account of each partner may be decreased by (1) distributions in reduction of his capital interest account and (2) his share of Partnership losses in accordance with the Idaho Uniform Limited Partnership Act which are in excess of the balance in his drawing account. Any decrease in the capital interest of each partner shall be approved by all partners. In the event a partner has overdrawn his drawing account, he shall be notified and must pay the amount of such overdraft into the Partnership within sixty (60) days after such notification.

8. Net Profits and Losses.

Net profit and net loss are to be ascertained through the use of standard accounting practices as applied by the appropriate accounting representative of the Partnership.

The net profits and net losses of the Partnership (except for capital gains and losses) shall be divided among the partners on the following basis: Five percent (5%) of any such profits and losses shall be allocated to the general partners to be divided among them in proportion to the number of Partnership units held by each general partner as a general partner. Ninety-five percent (95%) of any such profits and losses shall be allocated to the limited partners to be divided among them in proportion to the number of Partnership units held by each limited partner as a limited partner. Capital gains and losses shall be divided among all partners in proportion to their Partnership units, both limited and general. However, the liability of any of the limited partners for the losses of the Partnership shall in no event exceed in the aggregate the amount of his contributions to the capital of the Partnership, plus an amount equal to any of his undistributed profits which have been realized. The general partners, after giving effect to the losses chargeable against the limited partners as herein provided, shall bear all other Partnership losses.

It is agreed and it shall be the policy of the Partnership that no limited partner shall be entitled to receive interest on his capital contribution to the Partnership.

9. Banking.

The bank of the Partnership shall be such bank or banks as the general partners shall from time to time agree upon and designate. All Partnership monies and all notes, bills, checks and other negotiable instruments for the payment of money shall, as and when received, be paid into and deposited in said bank to the credit of the Partnership account. All withdrawals from such account or accounts are to be made upon checks signed by the managing partner, or such general partner or person as the general partners shall from time to time agree upon and desig-

nate. In the event it becomes necessary to borrow money and execute any bills, notes, contracts, commercial paper or agreements binding the Partnership or pledging the Partnership's credit, the same shall be executed by the managing partner or such general partner or person as the general partners shall from time to time agree upon and designate, subject always to the restrictions provided in this Agreement.

10. Salaries to General Partners.

The general partners, or any one of them, may be paid a reasonable salary for services rendered by them to the Partnership. The general partners shall determine the amount of any such salary and the amount of such salary shall be reasonable, taking into consideration the nature and type of services rendered.

11. Management Duties.

The general management, control and conduct of the Partnership's business shall be vested in the general partners only, and the limited partners shall have no power to sign for, bind, or obligate the Partnership. In the management and conduct of the Partnership business, each general partner shall have one vote for each unit (or fraction thereof) of capital contribution he owns as a general partner. In the conduct of the business and related matters, all decisions shall be by majority vote of the units owned by the general partners. The general partners from time to time may appoint a general partner as the managing partner of the Partnership to manage and conduct the Partnership business in its usual course. The management rights and powers of such managing partner shall be subject to all restrictions set forth in this Agreement and such managing partner shall obtain the approval and consent of a majority of the general partners before taking any action which would result in any substantial change in the operation or policies of Partnership affairs, in the sale of any portion of Partnership assets other than in the usual course of business, in the making of any contract which would subject the Partnership to a liability in excess of \$25,000.00, or before doing any act which would in any manner

materially affect the Partnership's business, as judged by the ordinary operation of the partnership.

The provisions of this Section 11 and Section 21 to the contrary notwithstanding, the general partners from time to time, and with the consent or ratification of the limited partners, may enter into employment or similar agreements, on behalf of the Partnership, with any person or entity (including a general partner) for the management of the day-to-day business and affairs of the Partnership. No such agreement shall relieve the general partners of their obligations to the Partnership, as herein provided, and the consent or ratification of the limited partners to any such agreement shall not be deemed, nor construed, to subject such limited partners to liability as a general partner.

12. Restrictions.

Without the consent of all the general partners, no general partner shall endorse any note or act as an accommodation party or otherwise become surety for any person or account. Except with the consent of all the general partners, no general partner shall, on behalf of the Partnership, borrow or lend money; make, deliver, or accept any extraordinary commercial paper; execute any mortgage, bond, or lease; or purchase, contract to purchase, sell, or contract to sell any property for or of the Partnership other than the type of property bought and sold in the normal course of the Partnership's business. Except with the consent of all the other general partners, no general partner shall assign, mortgage, or sell any share or interest as a general partner in the Partnership, or in its capital assets or property, or enter into any agreement as the result of which any person or entity shall become interested with said general partner in the Partnership, or which would make it impossible or impractical to carry on the business of the Partnership. Each partner shall punctually pay his separate debts and obligations and shall indemnify the other partners and the capital and properties of the Partnership against all losses and expenses incurred by reason of his failure to promptly pay the same.

13. Time Devoted to Business.

Inasmuch as each general partner is engaged in other business ventures, no general partner shall be bound to devote all of his business time to the affairs of the Partnership, but each general partner shall devote so much of his time and effort to the Partnership as will be necessary to the proper and efficient conduct of the Partnership business or shall be mutually agreed upon by the partners.

14. Withdrawal of Profits.

At the end of each accounting year of the Partnership, each partner shall have the right to withdraw his respective share of the net earnings of the Partnership; provided, such withdrawal shall not be made if after such withdrawal, the assets of the Partnership would not exceed the liabilities of the Partnership, except Partnership liabilities owing to limited partners on account of their contributions and all liabilities owing to general partners. However, the general partners may by their majority decision exempt from withdrawal any portions of the profits of the Partnership reasonably deemed necessary for capital acquisitions, improvement or repair of Partnership property, or needed reserves for contingent liabilities. If any partner's share of profits is not withdrawn by said partner, said amount shall not constitute capital contributions to the Partnership unless agreed upon by all the general partners. Any profits not withdrawn by any partner shall not draw interest as loans to the Partnership except upon the mutual agreement of all the partners.

15. Advancements.

If any partner shall, with the written consent of all general partners, advance any sum to the Partnership over and above his proper contributions to his capital interest account, the same shall be a debt due from the Partnership to such partner and shall carry interest at the rate of seven percent (7%) per annum. No sum so loaned shall be an increase in the capital interest account of the partner advancing the sum, or entitle him to any increased share of the Partnership's profits. Every



such sum, together with the interest due thereon, shall be repaid by the Partnership and received by such partner at the expiration of three (3) months from the time when the Partnership gives written notice to such partner of its intention of making repayment, or such partner gives written notice to the Partnership of his intention to demand repayment.

16. Books.

The Partnership's books shall be maintained at the principal office of the Partnership, or at such other place as a majority of the general partners may designate and at all reasonable times each partner shall have access thereto. The books shall be closed and balanced at the end of each accounting year. Upon demand, each partner shall have true and full information of all matters affecting the Partnership and may require a formal accounting of Partnership affairs whenever circumstances render it just and reasonable.

17. New Partners; Assignment of Limited Partners' Interests.

New general or limited partners may be brought into the Partnership only with the written approval of general partners owning a majority of the general partnership units.

A limited partner shall have the power to assign all or any portion of his units in the Partnership to his spouse, children, issue, siblings, or any member of his family, or to any trust, corporation or legal entity created primarily for the benefit and protection of such limited partner, and/or his spouse, and/or any member of his family. Such assignment shall not require the consent or approval of the partnership or any member thereof and shall not be subject to the provisions of Section 19 hereof.

18. Death of a Limited Partner.

If a limited partner dies, his estate or successor in interest shall have the right to require the Partnership to purchase the interest of such limited partner in accordance with the provisions of Section 23 hereof. The successor in interest of a deceased limited partner may elect to continue in the

Partnership as a limited partner, but only with the written consent of all general partners and of limited partners holding more than fifty percent (50%) of the outstanding Partnership units owned by limited partners.

19. Sale of Interest of a Limited Partner.

A limited partner may sell his Partnership interest but only after he has first offered it to the Partnership as follows:

A. The limited partner shall give written notice to the Partnership and each partner that he desires to sell his interest. He shall attach to that notice the written offer of a prospective purchaser to buy that interest. This offer shall be complete and shall specify the purchase price and terms of payment. The limited partner shall certify that the offer is genuine and in all respects what it purports to be.

B. For thirty (30) days from mailing by certified mail of the written notice from the limited partner, the Partnership shall have the option to retire the interest of the limited partner at the price and on the terms contained in the offer submitted by the limited partner.

C. If the Partnership does not exercise the option to acquire such limited partnership interest within said thirty (30) day period, then during the next ensuing ten (10) days, any general or limited partner shall have the option to purchase the interest of the selling limited partner at the price and on the terms contained in said written offer. If more than one general or limited partner exercises said option, they shall have the right to purchase such interest in proportion to the units of Partnership interest (both general and limited) held by the partners exercising such option.

D. If the Partnership and the partners do not exercise such option to acquire the interest of a limited partner within said forty (40) day period, the limited partner shall be free to sell his Partnership interest to the prospective purchaser for the price and on the terms contained in the offer submitted by the limited partner. In the event of such sale, the purchaser shall be admitted to the Partnership as a limited

partner. The addition of any new limited partner shall be effective only upon the amendment of this Agreement reflecting such addition, and upon the filing of such Agreement with the Recorder of Madison County, Idaho.

20. General Partners.

The general partners shall have all the rights and powers of management of the Partnership business. However, without the written consent or ratification of the limited partners, the general partners 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 ordinary business of the Partnership, (c) confess judgment against the Partnership, or (d) possess partnership property or assign their rights in a specific Partnership property for other than a Partnership purpose.

21. Limited Partners.

Except as provided in Section 11, no limited partner shall participate in the management or control of the Partnership business.

22. Termination and Purchase of Partnership Interests.

The Partnership shall be terminated and dissolved upon the happening of any of the following events:

A. The written agreement of: (1) general partners owning a majority of the outstanding Partnership units owed by the general partners, and (2) limited partners owning a majority of the outstanding Partnership units owned by the limited partners.

B. The death, retirement, resignation, withdrawal, adjudication of bankruptcy or insolvency, incompetency, or insanity of any general partner, (hereinafter referred to as the "terminating partner").

If such event consists of the death of Denton R Siddoway while survived by his spouse, Mildred J. Siddoway, the event shall dissolve the Partnership, but the Partnership shall be reformed with Mildred J. Siddoway as a general partner holding and owning the general partnership interest of Denton R Siddoway

as surviving spouse as to her community interest in said general partnership units and/or as testamentary trustee of the Denton R Siddoway testamentary family trust with respect to any such general Partnership units held by such trust. The parties shall sign all necessary documents to reform the Partnership upon such condition. In any other event described in Section 8, the remainder of this Section 22 shall control.

Except as provided in the immediately preceding paragraph, the events described in subsection 22.B, above shall dissolve the Partnership, but shall not prevent the continuation of the Partnership business as hereinafter provided. Upon the happening of such event, the remaining partners shall have the right and option either to purchase such terminating general partner's interest in the Partnership or terminate and liquidate the Partnership's business. If the remaining partners elect to purchase the interest of such partner, they shall serve written notice of such election upon such other partner if he be alive and competent, or otherwise upon his legal representative(s), within sixty (60) days after the date of any of the events described above which would normally cause a termination of the Partnership. In the event no legal representative then has been appointed, service of the notice of election can be made upon any one of the known legal heirs of such terminating partner. If the remaining partners elect to purchase the interest of such terminating partner, the purchase price shall be determined and paid as set forth in Section 23 hereof. If the remaining partners do not elect to purchase the interest of such terminating partner in the Partnership, then and in such event, the remaining partners shall proceed with reasonable promptness to liquidate, terminate, and dissolve the Partnership and the Partnership's business. Liquidation and termination of the business of the Partnership and distribution of its assets shall be governed by and proceed in the manner set forth in the Idaho Uniform Limited Partnership Act. The determination to purchase such interest shall require the approval of: (1) all remaining general partners, and (2) limited partners owning more than fifty percent (50%) of the

outstanding Partnership units owned by such limited partners. Such determination shall be binding upon all the partners.

With the consent of the terminating partner if he be alive and competent, or otherwise of his legal representative, and with the consent of: (1) the remaining general partners, and (2) limited partners owning more than fifty percent (50%) of the outstanding Partnership units owned by such limited partners, the interest of the terminating general partner may be converted from a general partnership interest to a limited partnership interest and the Partnership shall be reformed on that basis.

Upon the death of the survivor of the partners Denton R Siddoway and Mildred J. Siddoway, each remaining limited partner who is not also a general partner shall have the right to require the remaining general partner(s) to purchase the Partnership interests of the remaining limited partners in accordance with the provisions of Section 23 hereof. Similarly, upon the death of the survivor of the partners, Denton R Siddoway and Mildred J. Siddoway, the remaining general partners shall have the right to purchase the interest of each limited partner who is not also a general partner in accordance with the provisions of Section 23 hereof. If the remaining general partner(s) elect to liquidate, terminate, and dissolve the Partnership and its business upon the death of a general partner as provided above in this Section 22, this paragraph shall be of no force or effect. However, if the Partnership is reconstituted after the death of the survivor of the partners, Denton R Siddoway and Mildred J. Siddoway, as provided above in this Section 22, then this paragraph shall be fully operative and the options and obligations set forth above shall be enforceable against all partners.

23. Purchase Price.

For the purposes of Sections 18 and 22 above, the purchase price of a partner's interest shall be equal to the value of such interest as shall be determined by three appraisers, one to be selected by the remaining general partner or partners (or if there be none, by the decision of limited partners holding more than fifty percent (50%) of the outstanding

Partnership units held by such limited partners), one by the partner whose interest is being purchased, or his legal representative(s), and a third appraiser to be named by the two appraisers so selected. If the first and second appraisers cannot agree upon the appointment of a third appraiser within ten (10) days of their appointment, then the third appraiser shall be appointed by the Senior District Judge of the Seventh Judicial District, State of Idaho, upon the application of either the first or second appraiser. The appraisers then shall appraise the assets of the Partnership and determine the valuation of the various interests of the partners and within thirty (30) days after the appointment of the last of such appraisers shall notify all partners of their decision. A decision of any two of the appraisers shall be binding and conclusive on all parties of interest. All appraisal costs shall be shared equally, with the partner whose interest is being valued bearing one-half the cost and the Partnership bearing one-half the cost. In making their appraisal, the appraisers shall value good will.

The purchase price of a partner's interest shall be payable to such partner, his estate or legal representative(s), as follows: Ten percent (10%) of said purchase price shall be paid within ninety (90) days after the effective date of a retiring partner's withdrawal, or after the date of any of the events described in Sections 18 or 22, above, requiring the purchase of a partner's interest. The unpaid balance of the purchase price shall be paid in twenty (20) equal annual installments, together with interest then accrued, the installments to commence one year following the effective date of the retiring partner's withdrawal or after the date of any of the events specified in Sections 18 or 22, above. The unpaid balance of the purchase price shall bear interest at a rate one percent (1%) below the rate then being charged for long-term real estate loans in the Madison County area by the Federal Land Bank of Spokane from the effective date of the retiring partner's withdrawal or the date of any of the events described in Sections 18 or 22,

above. Accrued interest shall be paid on each annual payment date.

When the partner whose interest is being purchased, or his legal representative(s), have received the payments herein provided, such partner, his estate or his legal representative(s) shall have no further claim upon or interest in the assets or business of the Partnership, or against the remaining partners.

24. Insurance.

The Partnership may insure the life of any partner to enable the partners to purchase the Partnership interest of a deceased partner. In such case, all proceeds of any such policy or policies shall be used by the Partnership to purchase the Partnership interest of the deceased partner to the extent of the purchase price of such partner's Partnership interest. Any proceeds received in excess of the total purchase price of the deceased partner's partnership interest shall be retained by the Partnership. The proceeds of any such insurance shall not be valued as an asset of the Partnership for purposes of this Agreement.

If any partner shall cease at any time to be a partner of the Partnership, he shall have the right to purchase from the Partnership any insurance policy owned by the Partnership on his life at its cash surrender value, if any, plus any unearned premium thereof; and the Partnership shall deliver the policy to the partner and shall execute any necessary instruments of transfer and change of beneficiary upon receipt of such payment.

25. Termination of Limited Partnership Interests.

The provisions of Sections 18, 22 and 23, above for the purchase of a partner's interest in the Partnership shall apply both to a partner's interest as a general partner and as a limited partner. No partner shall be allowed to retain his interest in the Partnership as a limited partner after sale or disposition of his interest as a general partner. Therefore, any sale of a partner's interest in the Partnership under the provisions of Sections 18, 22 and 23, above shall be of such partner's

entire interest in the Partnership, whether as a limited or general partner.

26. Amendments.

The general partners shall amend this Agreement whenever there is a change in the name of the Partnership or a change in the amount or character of the contribution of any partner; if any partner withdraws from the Partnership; if any person or entity is admitted as a partner; if there is a change in the character of the Partnership's business; if there is a false or erroneous statement in this Agreement and the partners desire to make a change in this Agreement in order that it shall accurately represent the agreement between and among them; if the partners change any right to vote given by this Agreement or any other matter affecting the basic nature of the Partnership; or at any other time when the general partners owning more than fifty percent (50%) of general partnership units and limited partners owning together more than fifty percent (50%) of the outstanding limited partnership units vote to amend this Agreement in any way.

27. Notices.

All notices given under this Agreement shall be in writing, and shall be deemed given to the partner entitled thereto whether personally hand delivered or when mailed by United States mail, certified or registered, return receipt requested, to the address set forth in this Agreement for such partner, or such other address as he may specify in writing.

28. Definitions.

Whenever a singular number is used in this Agreement, and when required by the context, the same shall include the plural, and the masculine gender shall include the feminine and neuter genders, and vice versa, whenever the context so requires.

29. Entire Agreement.

It is understood and agreed by and between the parties hereto that there are no verbal promises, implied promises, agreements, stipulations, representations and warranties of any character excepting those set forth in writing in this Agreement.



30. Benefit and Binding Effect.

It is further expressly agreed that the provisions and stipulations hereof shall inure to the benefit of and bind the parties and their heirs, executors, administrators, legal representatives, assigns and successors in interest.

31. Special Power of Attorney.

A. Each of the limited partners hereby makes, constitutes, and appoints the general partners, and each person who shall hereafter become a general partner, with full power of substitution, the true and lawful attorney-in-fact of, and in the name, place and stead of, such limited partner, with the power from time to time to execute, acknowledge, make, swear to, verify, deliver, record and/or file:

(i) any and all amendments to this Agreement required to be filed in accordance with the laws of the Idaho Uniform Limited Partnership Act and the applicable laws of any other state or jurisdiction in which said attorneys or any of them deem such filing to be necessary to give effect to the provisions of this Agreement and to preserve the character of the Partnership as a limited partnership;

(ii) any other certificate or other instrument which may be required to be filed by the Partnership or the partners under the laws of any state or other jurisdiction, to the extent that the said attorneys or any of them deem such filing necessary or desirable;

(iii) any and all amendments or modifications of this Agreement including, without limitation, amendments to effect the addition, substitution or removal of one or more limited partners or general partners pursuant to this Agreement, provided that each such amendment or modification evidences an amendment to this Agreement adopted in accordance with the terms thereof;

(iv) any and all certificates and other instruments which may be required to effectuate the dissolution

and termination of the Partnership pursuant to the provisions of this Agreement; and

(v) All such other instruments as said attorneys or any of them may deem necessary or desirable fully to carry out the provisions of this Agreement in accordance with its terms;

provided, however, that this special power of attorney shall not empower any such attorney to execute any instrument or other document which increases the liability of a limited partner beyond the liability contemplated by this Agreement or by which reduces the pro rata share of a limited partner in the profits, losses and distributions to be received by the limited partner under this Agreement, without the prior written consent of the limited partner. Each of said attorneys shall have full power and authority to do and perform each and every act and thing whatsoever requisite and necessary in and about the foregoing as fully as the limited partner might or could do if personally present, and the limited partner hereby ratifies and confirms all that said attorneys, or any of them shall lawfully do or cause to be done by virtue hereof.

B. (i) The limited partner of the Partnership is aware that the terms of this Agreement permit certain amendments of this Agreement to be effected and other actions to be take or omitted by or with respect to the Partnership, only with the written approval of a specified percentage of the limited partners. It is expressly agreed that this special power of attorney does not empower any of said attorneys to execute any such approval or objection for or in behalf of any limited partner; however, if, as and when (a) an amendment of this Agreement or other action is proposed to be taken or omitted by or with respect to the Partnership which requires, under the terms of this Agreement, the approval of a specified percentage in interest of the limited partners, (b) forms of approval to such amendment or action have been mailed to all limited partners at

their respective addresses for purposes of notice designated by them pursuant to this Agreement, and counterparts of such approvals executed by limited partners holding the percentage of limited partnership interest in the Partnership specified in this Agreement as being required for such amendment or action have been returned to the Partnership, and (c) the limited partner has failed or refused to execute such an approval, then, notwithstanding any statute or rule of law (including, but not by way of limitation, Section 53-209 of the Idaho Uniform Limited Partnership Act) which might, in the absence of this Agreement of the limited partner, be deemed to require the consent to such amendment or action of all the limited partners, or a greater percentage in interest of the limited partners than that specified in this Agreement, the limited partner agrees that each of said special attorneys, with full power of substitution, is hereby authorized and empowered to execute, acknowledge, make, swear to, verify, deliver, record and/or file, for and in behalf of the limited partner, and in his name, place and stead, any and all instruments and documents which may be necessary or appropriate to permit such amendment or action to be lawfully taken or omitted. The limited partner is fully aware that the limited partner and each other limited partner has executed this special power of attorney and that each limited partner will rely on the effectiveness of such powers of attorney with a view to the orderly administration of the Partnership's affairs.

Any amendment to this Agreement substituting a limited partner, or adding a limited or general partner, may be signed by any general partner and by the person to be substituted or added as a limited partner, or added as a general partner, and shall also be signed by the assigning limited partner in the case of a substitution. Any amendment reflecting the determination of the remaining general partner(s) to continue the business of the Partnership upon the withdrawal or disability of a general partner need be

signed only by one general partner. The execution of any such amendment on behalf of a limited partner or any proposed substitute or added limited partner may be effected by any of said attorneys.

C. The foregoing grant of authority

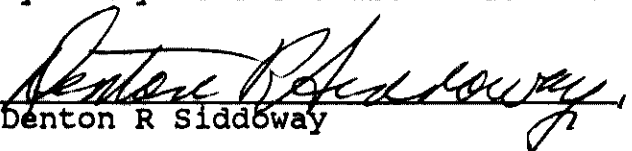
(i) is a special power of attorney coupled with an interest in favor of the general partners and as such shall be irrevocable and shall survive the death or insanity or incapacity of the limited partner,

(ii) may be exercised for each limited partner by a signature of any general partner or by listing all of the limited partners, including such limited partner, and then executing any instrument with a single signature of any general partner acting as attorney for all of them, and

(iii) shall survive the assignment by the limited partner of the whole or any portion of his interest, except that, where the assignee of the whole thereof has furnished a power of attorney and has been approved by the general partner for admission to the Partnership as a substituted limited partner, this power of attorney shall survive such assignment for the sole purpose of enabling a general partner to execute, acknowledge and file any instrument necessary to effect such substitution and shall thereafter terminate.

D. A similar power of attorney shall be one of the instruments which the general partner shall require an assignee of a limited partner to execute as a condition of such assignment and admission as a substituted limited partner.

IN WITNESS WHEREOF, the parties have hereunto executed this Agreement in counterpart the day and year first above written.

  
Denton R Siddoway

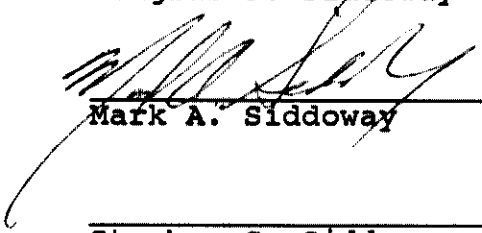
  
Stephen G. Siddoway

GENERAL PARTNERS



\_\_\_\_\_  
Denton R Siddoway and  
Mildred J. Siddoway  
(Community Property)

\_\_\_\_\_  
Douglas J. Siddoway

  
\_\_\_\_\_  
Mark A. Siddoway

\_\_\_\_\_  
Stephen G. Siddoway

\_\_\_\_\_  
Robert B. Siddoway


LIMITED PARTNERS

STATE OF WASHINGTON )  
                                  ) ss.  
County of Spokane    )

On the 1st day of December, 1986, before me the undersigned, a Notary Public, in and for the State of Washington, personally appeared DENTON R SIDDOWAY, MILDRED J. SIDDOWAY, DOUGLAS J. SIDDOWAY, MARK A. SIDDOWAY, STEPHEN G. SIDDOWAY and ROBERT B. SIDDOWAY, known to me to be the persons whose names are subscribed to the within instrument and acknowledged to me that they 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.

(seal)

  
\_\_\_\_\_  
Notary Public in and for the State  
of Washington, residing at Spokane

My Appointment Expires: May 1989

EXHIBIT "A"

Parcel #1:

Lot Four (4) and the Southwest Quarter of the Northwest Quarter (SW¼NW¼) of Section Four (4), Township Six (6) North Range Forty-one (41), East of the Boise Meridian, situate in the County of Madison, State of Idaho, EXCEPTING THEREFROM the following described property: Commencing at the Northeast Corner of Lot Four (4), thence South along the West section line of Section Four (4) 150 feet; thence East 150 feet; thence North 150 feet to the North section line of Section Four (4); thence West along said section line 150 feet to the point of beginning.

Parcel #2:

The Southeast Quarter of the Southwest Quarter (SE¼SW¼) of Section 5, Township 6 North, Range 41, East of the Boise Meridian. TOGETHER with 31 shares of the capital stock of East Teton Canal Co., and all ditch rights thereto belonging. Said real property situate in Madison County, Idaho.

Parcel #3:

Commencing at the Northeast corner of Section 5, Township 6 North, Range 41, East of the Boise Meridian, and running thence South 1402.5 feet (85 rods); thence West 2640 feet (160 rods); thence North 1327.5 feet; thence East 172 feet, more or less, to the West bank of the Thueson ditch; thence Northeasterly along the bank of said ditch 87 feet, more or less, to the North line of said Section 5; thence East 2422 feet to the point of beginning, situate in Madison County, Idaho. TOGETHER with all water rights of every kind and nature thereunto belonging or in anywise appertaining.

ALSO, TOGETHER with the right to use the existing right of way 75 feet South along the West section line of the above described property from the Northwest corner of the Northeast Quarter of said Section 5.

SUBJECT to all existing patent reservations, easements, rights of way, protective covenants, zoning ordinances, and applicable building codes, laws and regulations.

Exhibit "A"  
To Amended and Restated Certificate and Agreement  
of Limited Partnership