

SECOND AMENDMENT TO
CERTIFICATE OF LIMITED PARTNERSHIP OF
SIMPSON FAMILY LIMITED PARTNERSHIP

We the undersigned partners of the Simpson Family Limited Partnership, desiring to further amend the Certificate of Limited Partnership of the Simpson Family Limited Partnership, as amended which Certificate was executed on the 22nd day of December, 1983, and first amended on the 13th day of July, 1984, do hereby certify as follows, to-wit:

JAN 14 4 28 PM '84
SECRETARY OF STATE

FIRST: Name of Limited Partnership. The name of the Limited Partnership is the SIMPSON FAMILY LIMITED PARTNERSHIP.


SECOND: Date of Filing Certificate. The Certificate of Limited Partnership was executed on December 22, 1983, and was filed with the Secretary of State on December 23, 1983.


THIRD: Date of Filing Amendment. The First Amendment to the Certificate of Limited Partnership of the SIMPSON FAMILY LIMITED PARTNERSHIP was executed on July 13, 1984.

FOURTH: Amendment to Certificate. The Certificate of Limited Partnership shall be amended as follows:

Gifts of limited partnership interests have been made which affect the total amount of the current balances and the percentage participation of the partners. After the gifts of limited partnership interests have been made, the correct percentage participation of each partner reflecting the distribution of property described above and the gifts of limited partnership interests are set forth in Exhibit "A" which is incorporated herein.

DATED this 28 day of December, 1989.


JACK E. SIMPSON,
by his attorney-in-fact,
MICHAEL W. SIMPSON


MARY LOU SIMPSON,
by her attorney-in-fact,
MICHAEL W. SIMPSON

Michael W. Simpson
MICHAEL SIMPSON

Patrick Simpson
PATRICK SIMPSON

x Kelly Jo Simpson
KELLY JO SIMPSON

STATE OF IDAHO)
 : ss.
County of Blaine)

On this 28th day of December, 1989, before me, a Notary Public in and for said State, personally appeared MICHAEL W. SIMPSON, attorney-in-fact for JACK E. SIMPSON and MARY LOU SIMPSON, known to me to be the attorney-in-fact for Jack E. Simpson and Mary Lou Simpson, and is the person whose name is subscribed to the within instrument, and acknowledged to me that he executed the same on behalf of Jack E. Simpson and Mary Lou Simpson.


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

Jack E. Simpson
Notary Public for Idaho
Residing at Ketchum, Idaho
My Commission Expires: 1/1/91

STATE OF IDAHO)
 : ss.
County of Blaine)

On this 28th day of December, 1989, before me, a Notary Public in and for said State, personally appeared MICHAEL W. SIMPSON, known to me to be the person whose name is subscribed to the within instrument, and acknowledged to me that he executed the same.

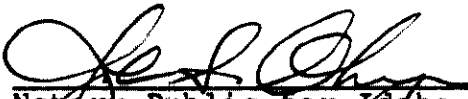
IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.


Notary Public for Idaho
Residing at Ketchum, Idaho
My Commission Expires: 11/1/91

STATE OF IDAHO)
 : ss.
County of Blaine)

On this 28th day of December, 1989, before me, a Notary Public in and for said State, personally appeared PATRICK SIMPSON, 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.


Notary Public for Idaho
Residing at Ketchum, Idaho
My Commission Expires: 11-1-91

STATE OF WASHINGTON)
 : ss.
County of King)

X On this 28th day of December, 1989, before me, a Notary Public in and for said State, personally appeared KELLY JO SIMPSON, known to me to be the person whose name is subscribed to the within instrument, and acknowledged to me that she 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.

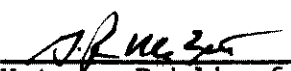

Notary Public for Washington
Residing at Samuel, Washington
My Commission Expires: 11-15-92

EXHIBIT "A"

ALLOCATION OF PARTNERSHIP PROFITS AND LOSSES

GENERAL PARTNERS

Jack E. Simpson	5.00000%
Michael Simpson	5.00000%

LIMITED PARTNERS

Jack E. Simpson	9.5742%
Mary Lou Simpson	14.5742%
Michael Simpson	18.6172%
Patrick Simpson	23.6172%
Kelly Jo Simpson	<u>23.6172%</u>
	100.00000%