

STATE OF IDAHO

DEPARTMENT OF WATER RESOURCES

NOTICE OF CHANGE IN WATER RIGHT OWNERSHIP

Please print or type. Attach pages with additional information. Instructions are included at the end of this form.
Incomplete forms will be returned.

1. Please list the water right number(s) and/or adjudication claim number(s) (if any) for each water right to be changed. List just the adjudication claim number if there is no corresponding water right record on file with the department. Indicate, by checking in the space provided (under the "split" heading), if the change in ownership is limited to a portion of a water right in which case division of the existing water right or adjudication claim record will be required.

Water Right No(s).	Adjudication Claim No(s).	Split	Water Right No(s).	Adjudication Claim No(s).	Split
	27-66A			27-11951	
	27-70A			27-11952	
	27-4137			27-11953	
	27-4141				
	27-10096				

2. The following **REQUIRED** information must be submitted with this form:

- A. The appropriate **FILING FEE**. See instructions for fee amounts.
- B. A copy of the most recent **DEED, TITLE POLICY, CONTRACT OF SALE** or other legal document indicating your ownership of the property and water right(s) or claim(s) in question, **WITH ATTACHED LEGAL DESCRIPTION**.
- C. Either of the following (if necessary to clarify division of water rights or other complex property descriptions):
PLAT OF PROPERTY or **SURVEY MAP** clearly showing the location of the point(s) of diversion and place of use of your water right(s) and/or adjudication claim(s) (these are usually attached to your deed or on file with the county).

OR

If your water right(s) and/or adjudication claim(s) is for ten or more acres of irrigation, you must submit a USDA Farm Service Agency **AERIAL PHOTO** with the irrigated acres outlined and point(s) of diversion clearly marked. The **AERIAL PHOTO** should be submitted in place of the **PLAT OF PROPERTY** or **SURVEY MAP**.

3. Name and Address of Former Owner/Claimant(s)

Preston R Allen
2601 E 300 S. P.O. Box 63

4. New Owner/Claimant(s)

Preston R Allen & Sons

Name Connector (Check one: ☐ and, ☐ or, ☐ and/or

New Mailing Address

2601 E 300 S.

City, State and ZIP Code

Declo, ID 83323

New Telephone Number

(208) 349-5714

5. Date you acquired the property

FAXED
9.39am
6/23/05 CB

Exhibit "A"

PRESTON R. ALLEN & SONS
GENERAL PARTNERSHIP AGREEMENT

THIS AGREEMENT OF GENERAL PARTNERSHIP is made and entered into at Delco, Idaho, this 17th day of May, 1982, effective January 1, 1981, by and between Preston R. Allen, ~~Star Route Box 63~~, Declo, Idaho; Connie W. Allen, ~~Star Route Box 63~~, Declo, Idaho; Scott F. Allen, ~~Star Route Box 57~~, Declo, Idaho; Tony L. Allen, ~~Star Route Box 61-A~~, Declo, Idaho; and Kent P. Allen, ~~Star Route Box 63~~, Declo, Idaho;

ARTICLE I

FORMATION AND NAME; PRINCIPAL PLACE OF BUSINESS

Section 1.1. Formation and Name. The partners hereby form a general partnership under the name of Preston R. Allen & Sons (the "partnership"), pursuant to the provisions of the Uniform Partnership Act of the State of Idaho, as amended. The partners may at any time change the name of the partnership.

Section 1.2. Principal Place of Business. The principal place of business of the partnership shall be at Cassia County, State of Idaho. The partners may at any time change the principal place or designate additional places of business of the partnership.

ARTICLE II

PURPOSES AND POWERS OF THE PARTNERSHIP

The partnership shall engage in the business of holding and leasing real property and in such other businesses as the partners may from time to time agree upon. The partnership shall have all of the powers necessary to the accomplishment of its purposes, including but not limited to the power to purchase, sell, mortgage, trade, and otherwise deal in real and personal property of all kinds; to borrow money, to pledge or mortgage assets, and to enter into contracts to borrow money and any and all such other action as the majority in interest of the partners may deem reasonably necessary to the accomplishment of the business purposes of the partnership.

ARTICLE III

TERM OF THE PARTNERSHIP

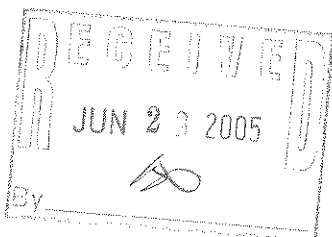
The partnership shall commence on the 1st day of January, 1981, and shall continue until such time as the partnership is terminated by the agreement of all of the partners or as otherwise hereinafter provided.

ARTICLE IV

PARTNERSHIP ACCOUNTING

Section 4.1. Fiscal Year. The fiscal and taxable year of the partnership shall end on the last day of December of each year. The partners may at any time change the fiscal and taxable year of the partnership, subject to approval of such change by the Internal Revenue Service.

Section 4.2. Accounting Method. The partnership books of account shall be maintained and its income, gains, losses, deductions and credits shall be reported, for financial and tax



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accounting purposes, on the cash method, applied consistently and in accordance with generally accepted principals of accounting. The partners may at any time change the fiscal and tax accounting method of the partnership, subject to approval of such change by the Internal Revenue Service.

Section 4.3. Access to Books. The partnership books and records of account shall be maintained at the partnership's principal place of business, and shall be open to inspection and copying by any partner, at his own expense, during reasonable business hours.

ARTICLE V

ORIGINAL CAPITAL CONTRIBUTIONS

The original capital of the partnership shall consist of property of an agreed upon net value of \$3,163,765, which has been contributed by the partners to the partnership in the amounts and at the agreed upon values set forth opposite the partners' names in Schedule "A", attached hereto and made a part hereof by this reference.

ARTICLE VI

CAPITAL AND INCOME ACCOUNTS

Section 6.1. Capital Accounts. An individual capital account shall be maintained for each partner and shall consist of his original contribution of capital, increased by (a) any additional contributions to capital and (b) any credit balances transferred from his income account to his capital account and decreased by (c) any distributions or reduction of capital and (d) any debit balances transferred from his income to his capital account and (e) any gift of partnership interest received by any partner. Each partner's interest in the capital of the partnership at any given time shall also be expressed in terms of units of partnership capital with each unit being equal to one dollar of capital or said capital interest may also be expressed as a percentage of the partnership's capital as a whole. The opening capital account balances and units of interest of the partners are as stated in Schedule "A".

Section 6.2. Ratio of Partners' Capital Accounts. Except as the partners may otherwise agree, the capital accounts of the partners shall be maintained at all times in the proportions of the partners' original contributions to capital, as set forth in Schedule A.

Section 6.3. Income Accounts. An individual income account shall be maintained for each partner. Each partner's distributed share of the net profit or net loss of the partnership and of any income, gain, deductions or loss items specifically allocated to him pursuant to Article V or Article VII hereof shall be credited or charged to his income account, as the case may be. In addition, all distributions and other advances to or withdrawals by partners, pursuant to Article VIII hereof, shall be charged to said partner's income account. The partners may at any time transfer all or any portion of the credit or debit balances in their respective income accounts to their capital accounts, provided only that any amount so transferred shall be in the proportion set forth in Schedule "A".

Section 6.4. Account Balances. A credit balance in the partners' income account shall constitute a liability of the partnership to that partner; it shall not constitute a part of that partner's interest in the capital of the partnership. A credit balance may be drawn out by a partner as provided in Section 8.2

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hereof. A debit balance in a partner's income account, whether occasioned by distributions and withdrawals in excess of his share of partnership profits or by charging him for his share of partnership losses shall constitute a liability of the partner to the partnership or the other partners, as hereinafter provided; it shall not reduce his interest in the capital of the partnership. A debit balance in a partner's capital account, whether occasioned by distributions in reduction of capital, by a transfer of debit balances from his drawing account, or otherwise, shall constitute a liability of that partner to the partnership or to the other partners, as hereinafter provided. A debit balance in either partner's income or capital account is payable by the partner upon termination of the partnership or transfer or liquidation of the partner's interest in the partnership.

ARTICLE VII

PROFITS AND LOSSES

The items comprising the net profit or net loss of the partnership, as the case may be, for each fiscal year of the partnership, determined in accordance with the partnership method of accounting, shall, except as otherwise provided in Article V, be allocated to the partners for both financial and tax accounting purposes in proportion to their percentage interest set forth opposite their names in Schedule "A" attached hereto. For purposes of this agreement, the items comprising the net profit or net loss of the partnership shall include all items of partnership income, gain, loss, deduction or credit, as defined by the Internal Revenue Code of 1954, as amended (the "Code") and shall also include all other non-taxable receipts, excluding capital contributions and proceeds of partnership indebtedness, and non-deductible current expenditures or losses, excluding distributions, withdrawals or advances to partners and payments in reduction of partnership indebtedness.

ARTICLE VIII

CASH FLOW AND DISTRIBUTIONS

Section 8.1. Cash Flow. The cash flow of the partnership shall be determined as of the end of each partnership fiscal year, in accordance with sound, cash basis, accounting principles, and shall consist of (a) all cash receipts for the partnership during such year, from whatever sources, whether or not taxable (excluding capital contributions), plus (b) any cash that becomes available during such year by reason of a reduction in the cash reserves of the partnership referred to below, less (c) all cash expenditures and cash losses of the partnership during such year, whether capital or current, tax-deductible or non-deductible (excluding distributions, withdrawals or advanced under Section 8.2 hereof), unless (d) reasonable additions during such year to partnership cash reserves deemed necessary by the partners for capital improvements or replacements, contingent or unforeseen liabilities, in working capital.

Section 8.2. Distributions. The cash flow of the partnership shall be allocated to the partners in proportions to their percentage interest, as set forth in Schedule "A", and shall be distributed within a reasonable time after the end of the partnership fiscal year or as the partners may otherwise agree, provided that the partnership is not thereby rendered insolvent. If he so elects in writing, a partner may leave his allocated portion of cash flow in the partnership, in which event no charge shall be made against his income account. Advances to or withdrawals by a partner at other times during the year shall require the approval of the other partners and shall correspondingly reduce the withdrawing partner's year-end allocation of cash flow.

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ARTICLE IX

ADMINISTRATIVE PROVISIONS

Section 9.1. Voting. Each partner shall have a voice in the management of the partnership in proportion to his percentage or unit interest in partnership capital. Wherever it is provided herein that the partners may or shall act upon or decide any matter, the majority in interest of the partners shall be sufficient to act; if the consent of more than a majority in interest of the partners is required in order to take any action, it shall be specifically so provided. The term "majority in interest", wherever it appears, shall refer to partners whose percentage interest in the partnership capital aggregate in excess of 50% of the total capital interest held by the referenced group as a whole.

Section 9.2. Time Devoted to Partnership. Each partner shall devote such time as is necessary to conduct the business of the partnership.

Section 9.3. Bank Accounts. The funds of the partnership shall be kept in such bank accounts or other form as the partners may from time to time direct. All the partners shall be signatories with respect to such accounts. Checks on the accounts or other withdrawals may be signed by any one of the partners.

Section 9.4. Restrictions on the Partners. Except as otherwise herein specifically provided, no partner shall, without the consent of all the other partners:

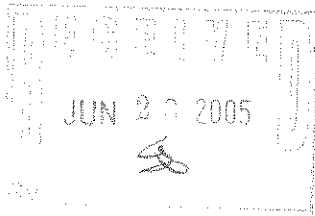
- (a) Borrow or lend money on behalf of the partnership;
- (b) Sell, exchange, lease, transfer, assign (in trust for creditors or otherwise), convey, mortgage, pledge, hypothecate, or otherwise encumber or dispose of any partnership property, real or personal, tangible or intangible, including partnership goodwill;
- (c) Execute and deliver any notes, deeds, contracts, security agreements or other documents and instruments in connection with any transaction enumerated in Paragraphs (a) and (b) above;
- (d) Release any debts or settle or submit to arbitration any claims due the partnership or confess any judgment against the partnership;
- (e) Do any act in contravention of this agreement;
- (f) Do any act which would make it impossible to carry on the ordinary business of the partnership.

ARTICLE X

SALARIES TO PARTNERS; INTEREST ON CONTRIBUTIONS

Section 10.1. Salaries to Partners. Salaries may be paid to any partner for his services to the partnership.

Section 10.2. Interest on Contributions. No interest shall accrue or be paid on the capital account or contributions to capital of any partner.



ARTICLE XI

DEATH, LEGAL INCOMPETENCY, BANKRUPTCY
OR RETIREMENT OF A PARTNER

Section 11.1. Definitions. The retirement of a partner shall mean the termination and liquidation of his entire interest in the partnership. The bankruptcy of a partner shall mean:

- (a) The making of any general assignment for the benefit of creditors by such partner;
- (b) The filing of a voluntary petition in bankruptcy or a voluntary petition for an arrangement or reorganization under the Federal Bankruptcy Act by such partner;
- (c) The appointment of a receiver or a trustee for all or any part of such partner's assets, if not removed within thirty (30) days; and
- (d) The adjudication of such partner as bankrupt or as insolvent in proceedings filed against him under the Federal Bankruptcy Act or any similar or federal estate law, which adjudication has become final.

The legal incompetency of a partner shall mean a declaration of such partner's incompetency by a court of law, whether for insanity, age, disability or other reason.

Section 11.2. Retirement. A partner may retire from the partnership at any time upon giving written notice of his intention to retire to the other partners. Such notice shall be given at least ninety (90) days in advance of the specified effective date thereof.

Section 11.3. Effect of Death, Legal Incompetency, Bankruptcy or Retirement of a Partner. Notwithstanding any technical dissolution of the partnership under Idaho law which may result by reason of the death, legal incompetency, bankruptcy or retirement of a partner, the partnership business shall not thereby be terminated but shall be continued by the remaining partners. The remaining partners shall have the right to continue the partnership under its present name, if they so desire.

Section 11.4. Option to Terminate. Within ninety (90) days after the appointment of the personal representative, trustee or other successor in interest of a deceased, incompetent or bankrupt partner, or on or before the effective date of retirement of a retiring partner, the remaining partners may, at their option, elect to terminate the partnership and to wind up its affairs, pursuant to Article XV hereof. Such election shall be by unanimous vote and shall be exercised by giving written notice thereof to the retiring partner or to the personal representative, trustee or other successor in interest of the deceased or incompetent or bankrupt partner.

Section 11.5. If the remaining partners do not elect to terminate the partnership under Section 11.4 upon a partner's death, legal incompetency, bankruptcy, or retirement, the interest of such partner shall become an interest as a limited partner. All of the terms and conditions of this agreement shall apply to the limited partnership herein referred to, except as hereinafter specifically provided or as otherwise provided by statute:

- (a) No limited partner shall be liable for any partnership losses in excess of his contribution to the capital of the partnership, and the amount, if any, by which his

proportionate share of such losses shall exceed its capital contribution shall be borne by the general partners.

(b) The limited partner shall not be entitled to participate in the management of the partnership's business.

(c) The adjudication of bankruptcy or insolvency, the dissolution, death, or cessation to exist as a legal entity of a limited partner shall not cause the termination and dissolution of the partnership.

ARTICLE XII

OPTIONS UPON DEATH OF PARTNER IF PARTNERSHIP IS NOT TERMINATED

Section 12.1. Partnership Option. Upon the death of a partner, the partnership shall have the option to purchase all, but not less than all of the partnership interest owned by such partner at such time of his death. Such option shall be exercisable by giving his personal representative written notice of such exercise at any time within six (6) months after the date of his death. If the partnership does not so exercise its option, the partnership shall, not later than five (5) days after the expiration of said six (6) month period, advise each remaining partner that such option was not so exercised by the partnership; provided, however, that any failure or delay of the partnership in giving such advice to such partners shall not in any way affect the options of such partners with respect to such partnership interest.

At any time within sixty (60) days, with respect to a Primary Option, or seventy (70) days, with respect to a Secondary Option, after receipt of the Notice by the partnership, each partner shall have a Primary Option and, if applicable, a Secondary Option to purchase all or any portion of the partnership interest described in the Notice with respect to which the partnership has not exercised its option, which Primary Options and Secondary Options shall be exercisable in the same manner and proportions as, and subject to the same terms and conditions, provided for in paragraphs 13.2 and 13.3 of this agreement except that (i) all notices of the exercise of any such option shall be given to his personal representative, (ii) the time periods for exercising such options shall be measured by reference to the time of receipt by the partnership of the Notice hereinabove referred to, (iii) the "Price" shall in each instance be the market value of the partnership interest with respect to which the particular option has been exercised.

Section 12.2. Terms of Purchase. All purchases of partnership interests under this paragraph 12.1 shall be upon the terms and conditions provided in paragraphs 12.5 and 12.6.

Section 12.3. Options of Deceased Partner's Representative. Upon the death of a partner, at the election of such partner's personal representative, the partnership shall be required to such part of the partnership interest owned by such deceased partner as has a value equal to the federal and state taxes imposed on the value of the partnership interest included in such deceased partner's estate based on the average tax rate imposed on such estate, as hereinafter provided, if all of the following conditions precedent have been or are concurrently satisfied:

(a) This agreement continues in effect and has not been terminated as provided in paragraph 14.

(b) Within a reasonable time after the death of such partner, but within nine (9) months, an authorized representative (being one or more persons having responsibility to file a return to pay federal tax) makes an application in

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writing either to the partnership for benefits under this paragraph and tenders to the partnership the partnership interest to be purchased.

Section 12.4. All purchases of partnership interests under paragraph 12.3 shall be upon the terms and conditions provided in paragraphs 12.5 and 12.6.

Section 12.5. Purchase Price. The purchase price of partnership interests shall be the fair market value of the partnership interest on the date of purchase determined as follows:

The personal representative of a decedent partner shall appoint an appraiser to appraise the value of the partnership interest. If the other parties hereto do not agree to the appraisal of such appraiser, such other parties shall appoint a second appraiser to appraise the partnership interest. The average of the two appraisals so obtained shall be used in determining the fair market value of the partnership interest, if the higher of the two appraisals is no more than 105 percent of the lower of the two appraisals; otherwise, the two appraisers shall appoint a third appraiser, and any appraisal agreed to by two of the three appraisers shall be binding on the parties hereto absent fraud. All appraisals shall be based on the normal operations of the partnership. The partnership shall pay the costs of the appraisals.

Section 12.6. Payment of Purchase Price.

(a) In the event the partnership interest is being purchased under paragraph 12.3, the purchase price shall be paid in cash or upon such other terms as may be agreed to by the parties.

(b) In the event the partnership interest is being purchased pursuant to the exercise of options under paragraph 12.1 the purchase price shall be paid:

(i) In cash;

(ii) In 120 equal monthly payments together with accrued interest with the first such payment due one month from the date the option is exercised. The interest rate shall be determined annually for payments due for one year following the date of adjustment and shall be equal to the interest rate being charged by the Federal Land Bank. All amounts due may be prepaid without penalty; or

(iii) Upon such other terms as may be agreed to by the parties.

ARTICLE XIII

RIGHTS OF FIRST REFUSAL UPON ANY SALE OF PARTNERSHIP INTEREST

Section 13.1. Notice of Intended Transfer. Any partner who intends to transfer any of his or her partnership interest for a valuable consideration to any person other than the partnership shall give seventy (70) days' prior written notice of such intended transfer, hereinafter referred to as "the Notice", to the partnership and to each partner. The Notice, in addition to stating the fact of the intention so to transfer such partnership interest, shall state (i) the percentage partnership interest to be transferred, (ii) the name, business, and residence address of the proposed transferee, and (iii) the amount or market value of the consideration, hereinafter referred to as the "Price", and all other terms of the intended transfer.

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Section 13.2. Primary Options to Purchase. At any time within thirty (30) days after receipt of the Notice by the partnership, the partnership shall have the option to purchase all of the partnership interest described in the Notice for the Price and upon terms not less favorable to the partnership than those granted the proposed transferee. Such option shall be exercisable by the partnership giving the transferring partner, prior to the expiration of said thirty (30) day period, a written notice of its exercise of its option with respect to all of the partnership interest described in the Notice. If the partnership does not exercise the option, it shall, not later than five (5) days after the expiration of said thirty (30) day period, advise each partner (other than the transferring partner) of the date on which the partnership received the Notice and of that such option was not so exercised by the partnership; provided, however, that any failure or delay of the partnership in giving such advice to such partners shall not in any way affect the options of such partners with respect to such partnership interest.

Any time within sixty (60) days after receipt of the Notice by the partnership, each partner (other than the transferring partner) shall have the option to purchase, for the Price and upon the terms not less favorable to such partner than those granted the proposed transferee, all or any portion of that proportion of the partnership interest described in the Notice with respect to which the partnership has not exercised its option which equals the proportion which the percentage of partnership interest owned by such partner at the time of receipt of the Notice by the partnership is of the total percentage partnership interests then owned by all such partners. Each such option shall be exercisable by the exercising partner giving the transferring partner and the partnership, prior to the expiration of said sixty (60) day period, a written notice of their exercise of such option.

The options granted under this paragraph 13.2 are sometimes hereinafter referred to collectively as the "Primary Options" and singly as the "Primary Option".

Section 13.3. Secondary Options to Purchaser. If, upon the expiration of sixty (60) days after receipt of the Notice by the partnership, the Primary Options have not been exercised as hereinabove provided with respect to all of the partnership interest described in the Notice, each partner who has theretofore exercised his or her Primary Option as to all the partnership interest which was subject thereto shall have the further option to purchase, for the Price and upon terms not less favorable to such partner than those granted the proposed transferee, any partnership interest described in the Notice with respect to which the Primary Options were not exercised, hereinafter referred to as the "Secondary Option Interest". Such further options are hereinafter sometimes referred to collectively as the "Secondary Options" and singly as the "Secondary Option".

If, under the foregoing provisions of this paragraph 13.3, only one partner shall have a Secondary Option, then such Secondary Option shall be exercisable with respect to all or any portion of the Secondary Option Interest. If, under the foregoing provisions of this paragraph 13.3, more than one partner shall have a Secondary Option, then such Secondary Option shall be exercisable with respect to the portion of the Secondary Option Interest which bears the same proportion to the total percentage interest of such Secondary Option Interest as the percentage partnership interest owned by each partner having a Secondary Option at the time of receipt by the partnership of the Notice bears to the total percentage partnership interest then owned by all partners having a Secondary Option; provided, however, that all such partners having a Secondary Option may, by agreement among themselves, determine the proportions in

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which some or all of them may exercise their respective Secondary Options.

Each Secondary Option shall be exercisable by the exercising partner giving the transferring partner and the partnership a written notice of such exercise at any time within seventy (70) days after receipt of the Notice by the partnership.

Section 13.4. Condition of Exercise of Primary and Secondary Options. A condition precedent to the exercise of the Primary and Secondary Options shall be that all of the partnership interest being offered for transfer must be purchased pursuant to the exercise of the Primary and Secondary Options.

Section 13.5. Transfer After Termination of Options. Any partnership interest with respect to which none of the options hereinabove provided for has been exercised may be transferred by the transferring partnership to the proposed transferee free of any rights or duties created by this agreement provided that such transfer is completed upon the same terms specified in the Notice within ninety (90) days after receipt of this Notice by the partnership. If for any reason said transfer is not so completed within said ninety (90) day period, then the transferring partner may not thereafter transfer any such partnership interest without giving a new Notice as provided in paragraph 13.1 hereof, in which event such partnership interest shall again become subject to all of the options hereinabove provided for.

Section 13.6. If the transferring partner dies within the seventy (70) day period referred to in paragraph 13.1 of this agreement, the provisions of paragraphs 12.1 through 12.3 of this agreement, inclusive, shall become applicable to the partnership interest by such transferring partner.

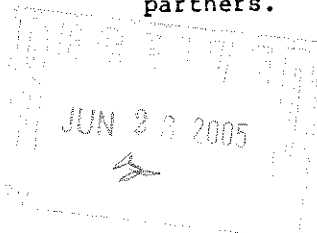
ARTICLE XIV

TERMINATION OF THE PARTNERSHIP

Section 14.1. Winding up the Partnership. Upon dissolution of the partnership, where no provision or election is made to continue the partnership, or upon exercise of the election to terminate the partnership as provided herein, the partnership shall immediately commence to wind up its affairs. The partners, or their representatives, shall continue to share profits and losses during the winding up period in the same manner as before the election to terminate.

Section 14.2. Distribution and Liquidation of Proceeds. The partnership assets and proceeds from liquidation of the partnership assets shall be applied in order of priority as follows: First, to creditors of the partnership other than partners; Second, to partners for unpaid salaries or other debts of the partnership to partners, including any credit balances in their respective income accounts; Third, to partners for their share of profits not yet credited to their income accounts; Fourth, to partners for their share of partnership capital, as reflected in the final standing of their respective capital accounts.

Section 14.3. Negative Account Balances. A debit balance in any partner's income or capital account existing upon termination of the partnership shall constitute a liability of such partner to the other partners and not to the partnership, and shall be paid in cash after thirty (30) days after written demand by the other partners.



ARTICLE XV

MISCELLANEOUS

Section 15.1. Notices. Any notice, election, or other communication provided for or required by this agreement shall be in writing and shall be deemed to have been given when delivered by hand or when deposited in the United States mail, certified or registered, return receipt requested, postage prepaid, properly addressed to the person to whom such notice is intended to be given as such person's address appears in the records of the partnership.

Section 15.2. Binding Effect. This agreement shall inure to the benefit of and shall be binding upon the partners, their legal representatives, transferees, heirs, administrators, successors and assigns.

Section 15.3. Duplicate Originals. For the convenience of the partners, any number of counterparts hereof may be executed and each such counterpart shall be deemed to be an original instrument, all of which taken together shall constitute one agreement.

Section 15.4. Articles and Section Headings. The titles of articles and sections herein have been inserted as a matter of convenient reference only and shall not control or have any effect on the meaning or construction of any of the terms or provisions hereof.

Section 15.5. Governing Law. This agreement is entered into in and shall be governed by the laws of the State of Idaho, except to the extent the Idaho Uniform Partnership Act is inconsistent with the provisions of this agreement, the provisions of such Act shall apply to the partnership created hereby.

Section 15.6. Other Instruments. The parties hereto covenant and agree that they will execute such other and further instruments and documents as are or may become necessary or convenient to effectuate and carry out the partnership or this agreement.

Section 15.7. Severability. In the case of any one or more of the provisions contained in this agreement shall for any reason be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not effect any other provision hereof and this agreement shall be construed as if such invalid, illegal or unenforceable provision had never been contained herein, provided that the basic intent of this agreement is thereby preserved.

Section 15.8. Construction. Whenever the context shall so require, all words herein in any gender shall be deemed to include the masculine, feminine or neuter gender. All singular words shall include the plural, and all plural words shall include the singular. The term "person" shall include any individual, corporation, partnership, trust, state or any other entity.

Section 15.9. Prior Agreements Superseded. This agreement supersedes any prior understandings or written or oral agreements between the parties respecting the written subject matter contained herein and contains the entire understanding between the parties with respect thereto.

IN WITNESS WHEREOF, this agreement has been executed as of the day and year hereinabove first written by the following

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PRESTON ALLEN & SONS

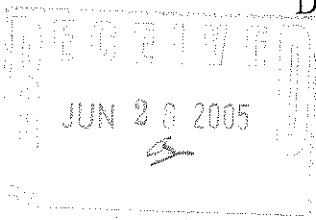
AGREEMENT TO ADD PARTNERS

On this the 26 day of January, 2001, and effective as of the 1st day of January, 2001, the partners of Preston Allen & Sons, an Idaho general partnership (the "Partnership"), as formed under that certain Partnership Agreement dated the 17th day of May, 1982 (attached as Exhibit "A" hereto and incorporated by this reference), hereby further agree as follows:

1. Entering Partners. Kristine Allen and Cindy Allen are accepted as and are hereby made partners of the Partnership, and agree to be subject to all of the covenants, restrictions, terms and conditions as set forth in the Partnership Agreement attached as Exhibit "A" hereto.

2. Partners and Interests. By agreement of the partners, the partners and their percentages of partnership interest as of the effective date of this agreement are as follows:

<u>Partners</u>	<u>Partnership Interest</u>
Preston R. Allen 2601 E. 300 S. Delco, Idaho	14.6%
Connie W. Allen 2601 E. 300 S. Delco, Idaho	14.6%
Kent P. Allen 325 S. 2550 E. Delco, Idaho	13.7%
Kristine Allen 325 S. 2550 E. Delco, Idaho	13.7%
Tony L. Allen 2595 E. 300 S. Delco, Idaho	14.5%



Cindy Allen
2595 E. 300 S.
Delco, Idaho

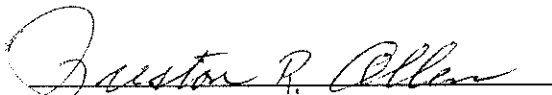
14.5%

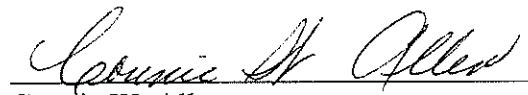
Scott E. Allen
2601 E. 300 S.
Delco, Idaho

14.4%

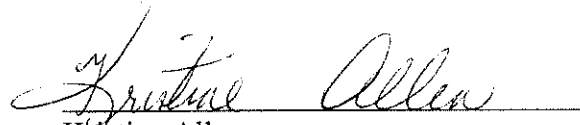
3. Affirmation of Prior Agreement. Other than as set forth above, the partners hereby ratify and reaffirm the Partnership Agreement attached as Exhibit "A" hereto as though fully set forth herein.

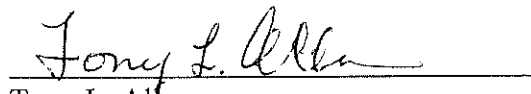
IN WITNESS WHEREOF, this agreement has been executed as of the day and year first written above by the following partners:

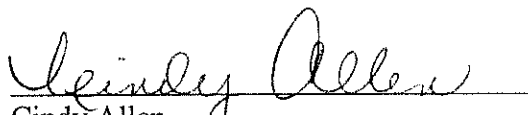

Preston R. Allen

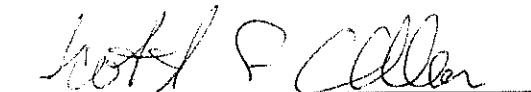

Connie W. Allen


Kent P. Allen


Kristine Allen


Tony L. Allen


Cindy Allen


Scott E. Allen

