

CERTIFICATE OF
AMENDMENT TO AGREEMENT OF LIMITED PARTNERSHIP

THIS AMENDMENT TO AGREEMENT OF LIMITED PARTNERSHIP is entered into this 23 day of December, 1978, among V. MELVIN BROWN, of Idaho Falls, Bonneville County, Idaho, in his capacity as both a General Partner and a Limited Partner in Penoyer Farms, Ltd., RICHARD L. CASTLETON, of Salt Lake City, Salt Lake County, Utah, in his capacity as a General Partner in Penoyer Farms, Ltd., and RICHARD L. CASTLETON of Salt Lake City, Salt Lake County, Utah, in his capacity as a General Partner in Cass Enterprises, a partnership with its principal place of business in Salt Lake City, Salt Lake County, Utah, in its capacity as a Limited Partner of Penoyer Farms, Ltd.

NOW, THEREFORE, in consideration of the mutual covenants contained herein, the parties agree to be bound by the terms of this Agreement.

I. AMENDMENT OF PARTNERSHIP AGREEMENT.

Paragraph 5.2 of the Agreement of Limited Partnership of Penoyer Farms, Ltd., is hereby amended to read as follows:

5.2 Tax Allocation. Pursuant to Section 704 of the Internal Revenue Code and for purposes of any applicable state or local income tax law all income, gains, losses, deductions and credits of the partnership shall be allocated among the partners in the manner provided in paragraph 5.1 above. Notwithstanding anything to the contrary, if for a fiscal year of the partnership any item of investment tax credit on property operated or managed by the partnership on the last day of said year is available to a partner to the exclusion of the partnership, such partner's share of the partnership's investment tax credit shall be reduced so that such partner's investment tax credit for such year is equal to the amount of investment tax credit to which such partner would have been entitled as a partner of the partnership if such property had belonged to the partnership on the last day of such

year. Any reduction in any partner's share of investment tax credit of the partnership under the immediately preceding sentence shall be allocated to the other partners proportionately on the basis of their partnership units.

Notwithstanding the provisions of the preceding paragraph, the operating losses for the Month of December 1978 shall be allocated as follows:

Limited Partners

Castleton's Development Corp.	73.333%
Morris A. Kjar	26.667%

Losses for 1979 and subsequent periods shall be allocated among the partners in accordance with partners' percentage interests as defined in this paragraph 5.1 above.

At such time as the partnership operates at a profit, the first operating income shall be allocated first to Castletons, Inc., and Morris A. Kjar in amounts equal to the December 1978 losses specially allocated above. Subsequent operating income shall be allocated among the partners in accordance with partners' percentage interests as defined in this paragraph 5.1 above.

II. NOTE TO MEL BROWN COMPANY

That Promissory Note evidencing the indebtedness of Penoyer Farms, Ltd., to Mel Brown Company, a copy of which constituted Exhibit "C" to the original Agreement of Limited Partnership is void.

III. SALE OF LIMITED PARTNERSHIP UNITS.

Penoyer Farms, Ltd., in consideration of Two Hundred Twenty Thousand Dollars (\$220,000.00) cash received from Castletons, Inc., hereby issues to Castletons, Inc., a Utah corporation, twenty-two (22) Limited Partnership Units in Penoyer Farms, Ltd. Penoyer Farms, Ltd., in consideration of Eighty Thousand Dollars (\$80,000.00) cash received from Morris A. Kjar, hereby issues to Morris A. Kjar eight (8) Limited Partnership Units in Penoyer Farms, Ltd.

IV. CONSENT TO AMENDMENT.


Section 15 of the Agreement of Limited Partnership

which governs Penoyer Farms, Ltd., provides that said Agreement of Limited Partnership may not be amended except with the written agreement executed by the General Partners and persons owning the majority of the Limited Partnership Units. Richard L. Castleton and V. Melvin Brown, as General Partners, and Cass Enterprises, Inc., acting through Richard L. Castleton, one of its General Partners, hereby consent to this Amendment to the Agreement of Limited Partnership of Penoyer Farms, Ltd.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first above written.

PENOYER FARMS, LTD.


By 
V. Melvin Brown

By 
Richard L. Castleton

MEL BROWN COMPANY, an Idaho corporation

By 
V. Melvin Brown, President

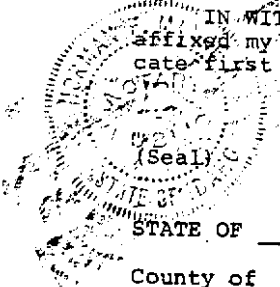
CASS ENTERPRISES, INC., a limited partnership,

By 
Richard L. Castleton,
General Partner

STATE OF IDAHO)
) ss.
County of Bonneville)

On this 23 day of December, 1978, before me, the undersigned Notary Public for said state, personally appeared V. MELVIN BROWN, known to me to be the person whose name is affixed to the foregoing AMENDMENT TO AGREEMENT OF LIMITED PARTNERSHIP, and acknowledged to me that he executed the same on behalf of PENOYER FARMS, LTD.

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

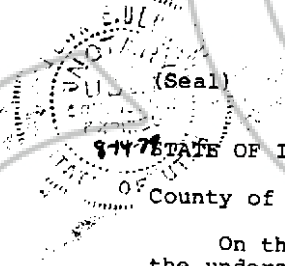


[Signature]
Notary Public for Idaho
Residing at Idaho Falls, Idaho
My commission expires: Life

STATE OF _____)
) ss.
County of _____)

On this 27 day of December, 1978, before me, the undersigned Notary Public for said state, personally appeared RICHARD L. CASTLETON, known to me to be the person whose name is affixed to the foregoing AMENDMENT TO AGREEMENT OF LIMITED PARTNERSHIP, and acknowledged to me that he executed the same on behalf of PENOYER FARMS, LTD.

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



[Signature]
Notary Public for
Residing at Salt Lake City Utah
My commission expires: 8-18-79

STATE OF IDAHO)
) ss.
County of Bonneville)

On this 23 day of December, 1978, before me, the undersigned Notary Public for said state, personally appeared V. MELVIN BROWN, known to me to be the President of MEL BROWN COMPANY, an Idaho corporation, and acknowledged to me that he executed the foregoing AMENDMENT TO AGREEMENT OF LIMITED PARTNERSHIP on behalf of said corporation.

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



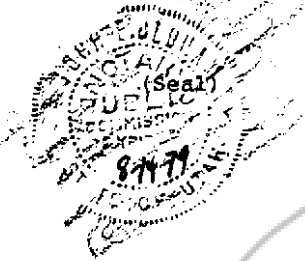
[Signature]
Notary Public for Idaho
Residing at Idaho Falls, Idaho
My commission expires: Life

4 - AMENDMENT TO PARTNERSHIP AGREEMENT

STATE OF _____)
) ss.
County of _____)

On this 27 day of December, 1978, before me, the undersigned Notary Public for said state, personally appeared RICHARD L. CASTLETON, known to me to a general partner of CASS ENTERPRISES, INC., a limited partnership, and acknowledged to me that he executed the foregoing AMENDMENT TO AGREEMENT OF LIMITED PARTNERSHIP on behalf of said Cass Enterprises, Inc.

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



John E. Oldham
Notary Public for
Residing at Salt Lake City, Utah
My commission expires: 8-14-79

