

share thereof. If adjustments to a Partner's individual Capital Account reduce his individual Capital Account below zero (-0-), the appropriate negative figure shall be entered in the Partnership books of account for such Partner's individual Capital Account. Provided, however, that any amounts of the Partnership tax credits, depreciation or other deductible items recaptured shall be allocated to each Partner to the extent that such tax credits, depreciation and other deductible items were allocated to such Partner (or to this predecessor).

(e) Interest on and Repayment of Individual Capital Accounts.

Except as provided in this Agreement, no interest shall be payable on the individual Capital Accounts of the Partners. Repayment of all or any part of the individual Capital Accounts of the Partners shall be only in accordance with this Agreement.

ARTICLE IX

PROFITS AND LOSSES

(a) Allocation. The Partners shall participate in the profits and losses of the Partnership as follows:

William S. Minter, Jr.	20%
Walter J. Roberts, Jr., M.D.	20%
Richard Wayburn, M.D.	20%
Rodney A. Peeples	20%
J. Gillis Coleman	10%
James D. Coleman	10%

(b) Participation of Partners in Gains, Costs, Expenses, Credits and Deductible Items. All items of gain or income not

included in Partnership Profits shall be allocated to the Partners in the same manner and proportions as profits are allocated as set forth hereinabove. All items of capital loss, investment tax credits and other such items of deduction or credit that are separately allocated among the Partners or not included in Partnership losses shall be allocated to the Partners in the same manner and proportions as losses are allocated as set forth hereinabove. Notwithstanding anything else herein contained, all Partnership tax credits, depreciation or other deductible items recaptured shall be allocated to each Partner to the extent that such Partnership tax credits, depreciation and other deductible items were allocated to such Partner (or to his predecessor).

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