

and shall continue under this Partnership Agreement until terminated as hereinafter provided.

ARTICLE IV

Accounting Method and Taxable Year

Section 4.1 Accounting Method

The Partnership shall keep its accounting records and shall report its income for income tax purposes on the cash method of accounting. The accounting for Partnership purposes shall be in accordance with generally accepted accounting principles.

Section 4.2 Taxable Year

The Partnership shall use the calendar year for its taxable year.

ARTICLE V

Capital Contributions

Section 5.1 Initial Capital Contributions

The partners have made or shall make initial capital contributions to the Partnership which consist of property and cash in the amounts reflected on the books of the Partnership as of February 1, 1984 as follows:

<u>Name</u>	<u>Amount of Capital</u>
Kenneth R. Summers	\$1,000
J. W. Sells	\$1,000