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(2) The Partners shall make such other capital contributions to the Partnership as may be agreed upon by a majority of the Partners.

## ARTICLE V

## CAPITAL ACCOUNTS, DRAWING ACCOUNTS AND WITHDRAWALS

- (1) An individual capital account shall be maintained for each Partner. The capital account shall consist of his original contributions to capital: (a) increased by his additional contributions to capital and by his share of Partnership profits transferred to capital; and (b) decreased by his share of Partnership losses if charged to capital accounts of the Partners, and by distributions to him in reduction of his capital.
- (2) An individual drawing account shall be maintained for each Partner. All withdrawals by a Partner shall be charged to his drawing account. Each Partner's share of any Partnership net loss shall be charged to his drawing account, unless the Partners may by a majority vote agree to charge the loss to the capital accounts of the Partners. Each Partner's share of the Partnership profits shall be credited to his drawing account. The Partners may determine by a majority vote to transfer to Partnership capital all or any portion of the balance in the drawing accounts of the Partners. Any amounts transferred shall be in proportion of the Partner's interest in profits or losses of the Partnership.
- (3) Any credit balance in the Partner's drawing 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.
- (4) Upon the vote of a majority of the Partners, the Partnership may set up such reserves and set aside such Partnership funds therein as a majority may, in their discretion, determine to be reasonable in connection with the operation of the Partnership business. Any funds set aside for such reserve shall