

for purposes of the Partnership, including distribution, and for income tax purposes:

Losses shall be debited in an amount equal to each Partner against any undistributed net profits in the cash account of each Partner. If the undistributed net profits in the cash account shall then be reduced to zero, any remaining net losses shall be debited against the remaining cash capital account of the Partners. Any remaining net losses shall then be debited against the property account for each Partner.

ARTICLE VIII.

ADVANCEMENTS OF FUNDS TO PARTNERSHIP

Each and every Partner hereof does hereby jointly and severally agree that in the event funds of this General Partnership are at any time from the date hereof insufficient to pay the various costs and expenses of said Partnership, that each such Partner shall contribute such capital to the Partnership as a majority of the Partners, by vote according to their percentage ownership of the profits and losses (Article VII) of the Partnership; agree as necessary for such purpose in proportion to their respective interest in the profits and losses of the Partnership at the time of the contribution.

ARTICLE IX.

RESTRICTIONS AGAINST ASSIGNMENT DURING LIFETIME

(a) No Partner shall, during his or her lifetime, have the right to assign, transfer, give, sell or make other disposition of any part or all of his or her interest in this Partnership, or the property thereto, except with the prior written consent of all of the other Partners.

(b) If any Partner should desire to sell, give or assign his or her interest in the Partnership, or any portion thereof, to any person, he or she shall first offer to sell such interest to the other Partners at a price not to exceed the price at which he or she proposes to sell his or her interest to any prospective purchaser and on the same terms and conditions offered in writing to such