(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 capital contribution: (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 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 of or any portion of the balance in the drawing accounts of the Partners. Any amounts transferred shall be in proportion of the Partner's interests 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 shall 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 a reserve shall not be available for current distribution under this article. Any such funds may subsequently be made available for such distribution pursuant to this Article should a majority of the Partners so elect.

(5) After the close of each fiscal year and after the reserves that may be established by the Partners pursuant to Paragraph 4 hereof, the Partnership shall promptly distribute to the Partners in the proportions that they share profits and losses as provided in Article VI hereof, the net cash flow of the Partnership, subject to the extent that the Partnership has surplus cash available for such purpose. The terms "surplus cash" and "net cash flow" are hereby defined to mean:

(a) Surplus Cash - Surplus cash wherever used herein shall be all cash in excess of such reserves as may be defined by the Partners.

(b) Net Cash Flow - The taxable income for Federal Income Tax Purposes as shown on the books of the Partnership adjusted by the following items:

(i) Additions - The Federal taxable income of the Partnership shall be increased by (1) the amount of depreciation and/or amortization deductions taken in computing such taxable income; (2) all other receipts of the Partnership not included in taxable income, exclusive of capital contributions, the proceeds of loans, and similar capital receipts not provided for elsewhere; (3) to the extent not included in taxable income, exclusive of capital codntributions, the proceeds of loans, and similar capital receipts not provided for elsewhere; (4) to the extent not included in such taxable income, the net proceeds from the sale of any part (but not all or substantially all) of the property owned by the Partnership; and (5) any other funds (including amounts previously set aside as reserves by the Partners where and to the extent that they no longer regard such reserves necessary to the efficient conduct of the Partnership business) deemed available for distribution and designated as net cash flow by the Partners.

(ii) Reductions - The Federal taxable income of the Partnership shall be reduced by (1) amortization of the mortgage and principal payments on similar natured obligations of the Partnership; (2) amounts expended for the acquisition of property for the Partnership and similar capital outlay items not normally chargeable to current operations; and (3) additions to other reserves determined by the Partners to be necessary for the efficient conduct of the Partnership business.

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