

(e) The foregoing Power of Attorney shall survive the delivery of an assignment by a Limited Partner of the whole or any portion of his interest; except that where the assignee thereof has been approved by the General Partners for admission to the Partnership as a Substituted Limited Partner, the Power of Attorney shall survive the delivery of such assignment for the sole purpose of enabling the General Partners to execute, acknowledge and file any instrument necessary to effect such substitution.

(f) The foregoing Power of Attorney shall in no way cause a Limited Partner to be liable in any manner for the acts or omissions of the General Partners.

ARTICLE X

ALLOCATION OF PROFITS, LOSSES AND DISTRIBUTIONS

10.1 DISTRIBUTION OF PROFITS, LOSSES AND CASH FLOW.

(a) The net profits and net losses of the Partnership shall be divided among and charged against the Partners according to their interest in Partnership profits and losses as set forth in accordance with the provisions of paragraph 5.3 hereof.

(b) The various components of profits and loss (i.e., ordinary gain (loss) or capital gain (loss)) shall be allocated among the various Partners, both General and Limited, in the same ratio in which profits and losses are allocated among the Partners.

(c) The cash flow of the Partnership shall be divided among the Partners according to their interest in Partnership capital as set forth in accordance with the provisions of paragraph 5.3 hereof.

(d) The General Partners shall distribute to the Partners substantially all of the cash available from the income of the Partnership. All such distributions shall be subject to maintaining or establishing reserves determined to be reasonably necessary by the General Partners for the proper operation of the Partnership business. Distributions may be made at any time that there is sufficient cash in the Partnership which the General Partners, in their absolute discretion, determine is not needed in the operation thereof, but any distribution will be made only if, in the absolute discretion of the General Partners, it will not in any way jeopardize or limit the business of the Partnership.

(e) For the purposes of this Agreement, the terms "net profits" and "net losses" shall mean the net profits or net losses as the case may be, of the Partnership as shown on its books of account after deduction of expenses and such other charges or additions as are appropriate and in accordance with generally accepted accounting principles consistently applied. The books of record shall be kept on the same basis as that used for federal income tax reporting purposes.

(f) For the purpose of this Agreement, the term "cash flow" shall mean the net profits (losses) as shown on the books of the Partnership increased by (i) the amount of depreciation