

distributable to each Non-Managing Member hereunder. To the extent profits or losses have been reflected in Capital Accounts prior to their recognition for tax purposes, allocations shall be consistent with the principles of Code Section 704(c) and shall generally be made among the Members so as to eliminate the disparity between the Capital Account balance and the tax capital account balance of each Member. Notwithstanding the foregoing, in the event that the Managing Member reasonably determines that the tax allocations otherwise required pursuant to this Section 10d would not properly reflect the economic arrangement of the Members or would otherwise cause any inequitable or onerous result for any Member, then, notwithstanding any provision in this Agreement to the contrary, the Managing Member shall adjust such allocations in the manner as the Managing Member reasonably determines to be required to prevent such result; provided that such adjustment is not inconsistent with the allocation of economic benefits set forth in this Agreement. Except as set forth in Section 5d hereof, a Member shall not be obligated to make additional capital contributions, unless otherwise agreed to by such Member in writing. A Member shall not have any obligation to the Company or to any other Member to restore any negative balance in the Capital Account of such Member.

Upon the occurrence of any event specified in Treasury Regulations Section 1.704-1(b)(2)(iv)(f), the Managing Member may cause the Capital Accounts of the Members to be adjusted to reflect the fair value of the Company's assets at such time (as reasonably determined by such Managing Member) in accordance with such Regulation. In such event, income, gain, loss and deductions realized thereafter shall be computed in accordance with Treasury Regulations Section 1.704-1(b)(2)(iv)(g).

e. Tax Returns and Reports. The Managing Member, at the Company's expense, shall prepare and file, or cause the accountants of the Company to prepare