

**APPENDIX C****WORKSHEET****Determination of "Investments" for  
Purposes of Section THIRD of the Agreement**

When determining ownership in "Investments" the following general rules are applicable:

1. Investments should be valued at either their fair market value as of the most recent practicable date or cost.
2. Investments include investments held jointly with the New Limited Partner's spouse.
3. Investments include investments held in any IRA, 401(k) or similar retirement account directed by the New Limited Partner and held for the New Limited Partner's benefit.
4. There must be excluded from the value of each Investment the principal amount of any outstanding debt, including margin loans, incurred by the New Limited Partner (or any of the owners of the New Limited Partner) to acquire or for the purpose of acquiring the Investment.
5. Investments include the following:
  - (A) securities which are publicly-traded and listed on a U.S. national securities exchange;
  - (B) shares in registered investment companies such as mutual funds and money market funds;
  - (C) interests in private investment companies such as hedge funds, commodity pools and similar private investment companies (such as the Partnership);
  - (D) cash and cash equivalents (including foreign currencies) held for investment purposes;
  - (E) real estate held for investment purposes; and
  - (F) shares of non-public companies which have total shareholder equity of \$50 million or more.
6. Investments **DO NOT** include the following:
  - (A) jewelry, artwork, antiques and collectibles;
  - (B) investments held in retirement accounts where the New Limited Partner does not make the investment decisions (e.g., an employer retirement plan where the investment decisions are not directed by the New Limited Partner); and
  - (C) shares in a non-public company in which the New Limited Partner has a controlling interest (presumed to exist if the New Limited Partner owns more than 25% of the voting interests).

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