

equal to the product of such Partner's Percentage Interest as of the beginning of each Fiscal Period and the total Net Profit or Net Loss for such Fiscal Period.

(c) Before a Partner's Capital Account is decreased to reflect the amount of the distribution of any property to such Partner, all Partners' Capital Accounts shall be adjusted to reflect the manner in which the unrealized income, gain, loss, and deduction inherent in such property (that has not been previously reflected in the Partners' Capital Accounts) would be allocated among the Partners if there were a taxable disposition of such property by the Partnership on the date of distribution, in accordance with Section 1.704-1(b)(2)(iv)(f) of the Treasury Regulations of the United States of America (the "**Regulations**") adopted by the U.S. Internal Revenue Code of 1986, as amended (the "**Code**").

(d) In determining the amount of any liability for purposes of this Section 6.01, there shall be taken into account Section 752 of the Code and any other applicable provisions of the Code and any Regulations promulgated thereunder.

(e) Partners' Capital Accounts shall be adjusted by the General Partner in accordance with, and upon the occurrence of an event described in, Regulations Section 1.704-1(b)(2)(iv)(f), including but not limited to the addition of new Partners or additional Capital Contributions, to reflect a revaluation of the assets of the Partnership on the books of the Partnership. Such adjustments to the Partners' Capital Accounts shall be made in accordance with Regulations Section 1.704-1(b)(2)(iv)(g) for allocations of depreciation, depletion, amortization and gain or loss with respect to such revalued property.

(f) All provisions of this Agreement relating to the maintenance of Capital Accounts are intended to comply with Regulations Section 1.704-1(b)(2)(iv), as amended, and shall be interpreted and applied in a manner consistent with such Regulations.

(g) Article 12 notwithstanding, all matters concerning the computation of Capital Accounts, the allocation of Net Profit (and items thereof) and Net Loss (and items thereof), the allocation of items of income, gain, loss, deduction and expense for tax purposes and the adoption of any accounting procedures including reserves for expenses and contingencies not expressly provided for by the terms of this Agreement shall be determined by the General Partner in its sole discretion. Such determination shall be final and conclusive as to all the Partners. Notwithstanding anything expressed or implied to the contrary in this Agreement, in the event the General Partner shall determine, in its sole and absolute discretion, that it is prudent to modify the manner in which the Capital Accounts, or any debits or credits thereto, are computed in order to effectuate the intended economic sharing arrangement of the Partners or to adjust for any errors in previous calculations, the General Partner may make such modification.

(h) Upon an Event of Default by a Partner, if the General Partner elects to exercise its powers, duties or discretions with respect to such Partner under Section 5.03, any income, profit or gain that otherwise would have been allocated to the Capital Account of such Partner may be allocated to the Capital Accounts of all the other Partners (other than any other defaulting Limited Partner) pro rata in accordance with their respective Percentage Interests (calculated without giving effect to the Percentage Interest of any defaulting Limited Partner).