

(i) Prior to dissolution of the Partnership, the undistributed Net Profit or Net Loss of the Partnership, and each item of income, gain, loss, deduction or expense included in the determination of such Net Profit or Net Loss, including unrealized gains and losses with respect to assets distributed in kind, shall be allocated among the Partners in a manner consistent with the corresponding distributions made or to be made pursuant to Section 7.01.

(j) Notwithstanding the foregoing, each Limited Partner will receive information regarding its Interest pursuant to Article 14.

Section 6.02. Tax Allocation Provisions. (a) As of the end of each Fiscal Period, income, expense, capital gain or loss of the Partnership, all as determined for U.S. federal income tax purposes, shall be allocated among the Partners in a manner consistent with the economic allocations of Section 6.01 and giving effect to Sections 704(b) and (c) of the Code and the Regulations thereunder and Section 706(c)(1) of the Code as determined by the General Partner.

(b) Each item of income, gain, loss, deduction or credit for federal income tax purposes that corresponds to an item of income, gain, loss or expense that is taken into account in computing Net Profit or Net Loss or is specially allocated pursuant to Section 6.02(d), Section 6.02(e) or Section 6.04 (a “**Book Item**”) shall be allocated among the Partners in the same proportion as the corresponding Book Item is allocated among them.

(c) The General Partner may use any convention or combination of conventions that it believes is reasonable for U.S. federal income tax purposes regarding the allocation of items of income, gain, loss, deduction and expense with respect to a new Partner’s Interest and transferred Interests. A transferee who takes all of a Partner’s Interest shall succeed to the Capital Account maintained in respect of the transferor Partner.

(d) In the event any Partner unexpectedly receives any adjustments, allocations or distributions described in Section 1.704-1(b)(2)(ii)(d)(4), (5) or (6) of the Regulations, items of income and gain shall be specifically allocated to the Capital Account maintained in respect of each such Partner in an amount and manner sufficient to eliminate, to the extent required by the Regulations, the adjusted Capital Account deficit of such Partner as quickly as possible.

(e) Subject to Section 6.01(b), if any allocation of Net Loss for any Fiscal Period would cause a deficit in any Partner’s Capital Account (or would increase the amount of any such deficit), then the relevant amount shall be allocated to those Partners that have positive Capital Account balances in proportion to the respective amounts of such positive balances until all such positive balances have been reduced to zero.

(f) The allocations set forth in Section 6.02(d) and Section 6.02(e) (the “**Regulatory Allocations**”) are intended to comply with certain requirements of Section 1.704 of the Regulations. Notwithstanding any other provisions of this Section 6.02, the Regulatory Allocations shall be taken into account by the General Partner in allocating other profits, losses and items of income, gain, loss and deduction among the Partners so that, to the extent possible, the net amount of such allocations of other profits, losses and other items and the Regulatory Allocations to each Partner shall be equal to the net amount that would have been allocated to each such Partner if the Regulatory Allocations had not occurred.