

for any contingent or unforeseen liability or obligations of the Limited Partnership or of the then General Partner arising out of or in connection with the Limited Partnership. Such reserves shall be paid over by the then General Partner to a bank or to an attorney at law as escrowee, to be held for the purpose of disbursing such reserves in payment of any of the aforementioned contingencies, and, at the expiration of such period as the then General Partner shall deem advisable, to distribute the balance thereafter remaining in the manner provided in this section in the order named.

(c) To the payment to each of the Partners who have contributed capital to the Limited Partnership out of the balance, if any, of the difference between his cash contribution of capital and the aggregate amount of all distributions made to him of cash which are considered as being a return of capital for Federal income tax purposes so that each such Partner shall receive, if available, the return of his capital prior to any payment to the other Partners as hereinafter provided.

(d) The balance of any monies or other assets shall then be divided among all the Partners in proportion to their ownership of Limited Partnership assets.

A reasonable time shall be allowed for the orderly liquidation of the assets of the Limited Partnership and the discharge of liabilities to the creditors so as to enable the then General Partner to minimize the normal losses attendant upon a liquidation.