

option exercisable by written notice to such Partner within 120 days after any such occurrence to purchase his Partnership Interest for a purchase price to be determined in the same manner as the purchase price for the interest of a deceased Partner, with the purchase price, in either case, to be payable in cash, if cash is available from insurance proceeds or otherwise, and if cash is not available without endangering the continued viability of the business, the Partnership may elect to pay such amount to the Partner or the estate of the deceased Partner, as the case may be, in equal annual installments over a period of two years, together with interest at the rate of 7% per annum and such purchase of the Partnership Interest will not dissolve the Partnership, and the Partnership's business may continue without further amendment to this Agreement.

(10) Interest on Capital Contributions. No Partner shall receive any interest on his contribution to the capital of the Partnership, except a loan by a Partner to the Partnership approved by all Partners which will be evidenced by the personal endorsement of all partners on the Security Instrument (note).

(11) Accounting.

(a) This fiscal year of the Partnership shall end on December 31 of each year.

(b) The Partner, Ned R. Arndt, shall keep or cause to be kept, full and accurate records of all transactions of the Partnership.

(c) The records and books of account shall be kept on the accrual method, as used for Federal income tax reporting purposes, and shall be audited by a firm of independent certified accountants, selected by the majority of Partners, as of the end of each fiscal year of the Partnership (which audit shall be completed within ninety (90) days of the close thereof), and at any other time that the majority of the Partners may deem necessary or desirable.

(d) The Partner, Ned R. Arndt, shall, within ninety (90) days of the close of the fiscal year, prepare, or cause to be prepared, all tax returns required of the Partnership. In connection with the Federal income tax returns, any available or necessary elections, including elections with respect to the useful lives of the properties shall be made by the Partnership.

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