

for each partner. The capital interest of each partner shall consist of his original contribution of capital, increased by (1) additional capital contributions and (2) any credit balances transferred from his drawing account to his capital account and decreased by (a) distributions in reduction of partnership capital and (b) his share of partnership losses, if charged to the capital accounts of the partners.

Section 6.2 Ratios of Partners' Capital Accounts

The capital accounts of the partners shall be maintained at all times in the proportions of their interests in profits or losses of the partnership.

Section 6.3 Drawing Accounts

An individual drawing account shall be maintained for each partner. All withdrawals by a partner shall be charged to his drawing account. Withdrawals during the year shall be limited to such amounts as the partners, by a majority vote, shall determine from time to time. Each partner's share of any partnership net loss shall be charged to his drawing account, unless the partners by a majority vote agree to charge the loss to the capital accounts of the partners. Each partner's share of partnership profits shall be credited to his drawing account. The partners may determine by a majority vote to transfer to partnership capital all or any portion of the credit balances in the drawing accounts of the partners. Any amounts transferred shall be in the proportions of the partners' interests in profits or losses of the partnership.

Section 6.4 Balances in Drawing Accounts

A credit balance in a partner's drawing account shall constitute a liability of the partnership to that partner; it shall not constitute a part of that partner's interest in the capital of the partnership. A debit balance in a partner's drawing account, whether occasioned by drawings in excess of his share of partnership profit or by charging him for his share of partnership loss, shall constitute an