SPECIAL TAX ALLOCATION AGREEMENT
OF

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This Special Tax Allocation Agreement (the "Agreement") is entered into as of____________________, 20_____, by and among the partners of ________________________________, a ____________________ partnership (the "Partnership").

RECITALS

WHEREAS, the Partners have entered into that certain Partnership Agreement dated as of____________________, 20_____ (the "Partnership Agreement"); and

WHEREAS, the Partners desire to provide for a special allocation of certain items of Partnership income, gain, loss, deduction, or credit for federal and state income tax purposes, in a manner other than their general partnership percentages; and

WHEREAS, the Partners intend that the allocations set forth in this Agreement shall have substantial economic effect within the meaning of Section 704(b) of the Internal Revenue Code of 1986, as amended (the "Code"), and the Treasury Regulations promulgated thereunder;

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

SECTION 1: SPECIAL TAX ALLOCATIONS

Notwithstanding any provision to the contrary in the Partnership Agreement, for the taxable year ending____________________, 20_____, and for each subsequent taxable year unless otherwise amended in writing, the following items of income, gain, loss, deduction, or credit shall be specially allocated among the Partners as follows:

A. Item Description: ____
Allocated to: ____: __________%
Allocated to: ____: __________%

B. Item Description: ____
Allocated to: ____: __________%
Allocated to: ____: __________%

SECTION 2: CAPITAL ACCOUNT ADJUSTMENTS

The allocations made pursuant to Section 1 of this Agreement shall be reflected by appropriate adjustments to the capital accounts maintained for each Partner in accordance with Treasury Regulations Section 1.704-1(b)(2)(iv).

SECTION 3: SECTION 704(C) ALLOCATIONS

In accordance with Section 704(c) of the Code and the Treasury Regulations thereunder, income, gain, loss, and deduction with respect to any property contributed to the capital of the Partnership shall, solely for tax purposes, be allocated among the Partners so as to take account of any variation between the adjusted basis of such property to the Partnership for federal income tax purposes and its initial fair market value.

SECTION 4: COMPLIANCE AND INTERPRETATION

The provisions of this Agreement are intended to comply with the Treasury Regulations governing partner tax allocations. If, in the opinion of the Partnership's legal counsel or accountants, the allocations provided for herein do not have substantial economic effect or are otherwise not permitted under Section 704 of the Code, the Partners agree to amend this Agreement to achieve the economic objectives of the Partners to the maximum extent permissible under the Code.

SECTION 5: MISCELLANEOUS

This Agreement shall be governed by and construed in accordance with the laws of the State of ____________________. Except as modified herein, all other terms and conditions of the Partnership Agreement shall remain in full force and effect.

IN WITNESS WHEREOF, the Partners have executed this Special Tax Allocation Agreement as of the date first written above.

Partner:

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Name: ____________________

Date: ____________________

Partner:

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Name: ____________________

Date: ____________________

Partner:

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Name: ____________________

Date: ____________________

Partner:

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Name: ____________________

Date: ____________________