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STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Office of the Secretary of State
Corporations Division
148 W. River Street
Providence, Rhode Island 02904-2615

LIMITED PARTNERSHIP

**CERTIFICATE OF AMENDMENT TO
CERTIFICATE OF LIMITED PARTNERSHIP**

The undersigned, desiring to amend the Certificate of Limited Partnership under and by virtue of the power conferred by Section 7-13-9 of the General Laws of Rhode Island, 1956, as amended, hereby execute the following Certificate of Amendment to the Certificate of Limited Partnership:

1. The name of the limited partnership is:

Scojen Limited Partnership

2. The date of filing of the Certificate of Limited Partnership is June 18, 1987

3. The Certificate of Limited Partnership (as previously amended 5/3/1988, 11/24/2004)
(List dates of prior amendment(s), if applicable. If none, so state.)

is amended as follows:

[Insert amendment]

The Agreement and Certificate of Limited Partnership, as amended, as filed on 6/18/1987, is hereby amended and restated in its entirety as set forth on Exhibit A attached hereto as the "Amended and Restated Agreement and Certificate of Limited Partnership".

FILED
APR 21 2008
By JPB 56176

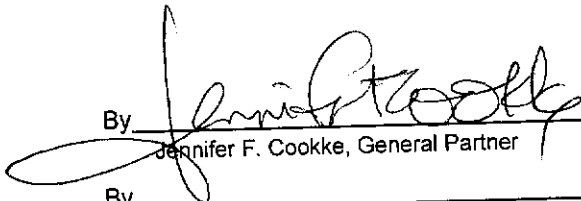
4. This Certificate of Amendment is signed by at least one general partner and, if applicable, by each other general partner designated herein as a new general partner.

Under penalty of perjury, I/we declare and affirm that I/we have examined this Certificate of Amendment to the Certificate of Limited Partnership, including any accompanying attachments, and that all statements contained herein are true and correct.

Date: April 21, 2008

SCOJEN LIMITED PARTNERSHIP

Print Name of Limited Partnership

By 

Jennifer F. Cookke, General Partner

By _____

By _____

By _____

By _____

SCOJEN LIMITED PARTNERSHIP

AMENDED AND RESTATED AGREEMENT AND CERTIFICATE
OF LIMITED PARTNERSHIP

Dated: As of January 1, 2008

THE UNITS REPRESENTED BY THIS AMENDED AND RESTATED AGREEMENT AND CERTIFICATE OF LIMITED PARTNERSHIP HAVE NOT BEEN REGISTERED UNDER THE UNITED STATES SECURITIES ACT OF 1933 OR UNDER ANY OTHER APPLICABLE SECURITIES LAWS. SUCH UNITS MAY NOT BE SOLD, ASSIGNED, PLEDGED OR OTHERWISE DISPOSED OF AT ANY TIME WITHOUT EFFECTIVE REGISTRATION UNDER SUCH ACT AND LAWS OR EXEMPTION THEREFROM, AND COMPLIANCE WITH THE OTHER SUBSTANTIAL RESTRICTIONS ON TRANSFERABILITY SET FORTH HEREIN.

AMENDED AND RESTATED
AGREEMENT AND CERTIFICATE OF LIMITED PARTNERSHIP

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SCOJEN LIMITED PARTNERSHIP
AMENDED AND RESTATED
AGREEMENT AND CERTIFICATE OF LIMITED PARTNERSHIP

THIS AGREEMENT dated as of the 1st day of January, 2008, is entered into by and between Jennifer F. Cookke (the "General Partner" and, together with such other General Partner or General Partners as may hereafter serve, being referred to herein as the "General Partners"), and the Persons whose names are set forth on Exhibit A attached hereto under the heading "Limited Partners," as Limited Partners, pursuant to the provisions of the Rhode Island Uniform Limited Partnership Act, R.I.G.L. Section 7-13-9, et seq. (the "Act"):

W I T N E S S E T H:

WHEREAS, the Partnership was formed on June 18, 1987 pursuant to and in accordance with the provisions of the Act and that certain Agreement and Certificate of Limited Partnership dated as of June 16, 1987, as filed with the Rhode Island Secretary of State on June 18, 1987, and as amended and affected by that certain First Amendment to Agreement and Certificate of Limited Partnership dated as of January 1, 1988, and filed with the Rhode Island Secretary of State on May 3, 1988, as further amended by that certain Second Amendment to Agreement and Certificate of Limited Partnership dated as of January 1, 1992, as filed with the Rhode Island Secretary of State on November 24, 2004 (the "Original Partnership Agreement"); and

WHEREAS, the Partners desire to amend certain of the provisions of the Original Partnership Agreement and to make certain conforming changes in connection therewith.

NOW, THEREFORE, in consideration of the foregoing, and of other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto, intending to be legally bound, do hereby certify and solemnly swear to the following:

ARTICLE I

CERTAIN DEFINITIONS

Section 1.01. Definitions.

Capitalized words and phrases used in this Agreement have the following meanings:

Act. The Rhode Island Limited Partnership Act (R.I.G.L. Section 7-13-12, et seq.), as amended.

Affiliate. With respect to any Person, (i) any Person directly or indirectly controlling, controlled by or under common control with such Person; (ii) any Person owning or controlling 10% or more of the outstanding voting interests of such Person; (iii) any officer, director or general partner of such Person; or (iv) any Person who is an officer, director, general partner, trustee, or holder of 10% or more of the voting interests of any Person described in clauses (i) through (iii) of this sentence.

Agreement. This Agreement of Limited Partnership and any amendments hereto.

Capital Account. The capital account maintained for a Partner pursuant to Section 2.07 hereof.

Capital Contributions. The cash, cash equivalents or agreed value of property which a Partner or Unitholder contributes to the Partnership pursuant to Section 2.06 hereof.

Code. The Internal Revenue Code of 1986, as amended, or corresponding provisions of subsequent revenue laws.

Code Section 705(a)(2)(B) Expenditures. Expenditures described in Code Section 705(a)(2)(B) and any amounts treated as Code Section 705(a)(2)(B) expenditures under Regulations Section 1.704-1(b)(2)(iv)(1).

Event of Withdrawal. With respect to any Person, the occurrence of any event described in Section 32 or 33 of the Act.

General Partner. Any Person (i) whose name is set forth on Exhibit A hereto under the heading "General Partners" and any other Person who or which becomes a successor or additional General Partner of the Partnership as provided herein, and (ii) who is a Unitholder.

Limited Partner. Any Person (i) whose name is set forth on Exhibit A attached hereto under the heading "Limited Partners" or who has been admitted to the Partnership pursuant to Section 9.04(b) hereof and (ii) who is a Unitholder. All references in this Agreement to a majority in interest or a specified percentage of the Limited Partners holding Units, shall mean the Limited Partners holding more than 50% or such specified percentage of the Units held by the Limited Partners (without regard to the Units held by the Limited Partners in their capacity as General Partners).

Net Cash Distributions. For each taxable year of the Partnership, distributions made pursuant to Article VI hereof in an amount equal to all cash received by the Partnership during a given accounting period from any source, less cash expended, reserved or required during such accounting period for debts and expenses, interest and principal payments, capital expenditures, replacements, taxes, or other reasonable requirements of the Partnership determined in the reasonable discretion of the General Partner.

Nonrecourse Deduction Allocations. The nonrecourse deductions (as defined in Section 1.704-2(c) of the Regulations) allocated to a Partner pursuant to Section 5.04(d) hereof.

Partner. Any General Partner or Limited Partner.

Partner Minimum Gain Chargeback Allocation. The allocations required by Section 1.704-2(i)(3) of the Regulations.

Partner Nonrecourse Deduction Allocations. The allocations required by Section 1.704-2(i)(2) of the Regulations.

Partnership. Scojen Limited Partnership, a Rhode Island limited partnership.

Partnership Minimum Gain Chargeback Allocations. The allocations required by Section 1.704-2(d)(1) of the Regulations.

Person. An individual, partnership, corporation, trust or other entity.

Profits and Losses. An amount equal to the Partnership's taxable income or loss for each fiscal year or other period, determined in accordance with Code Section 703(a) (for this purpose, all items of income, gain, loss or deduction required to be stated separately pursuant to Code Section 703(a)(1) shall be included in taxable income or loss), with the following adjustments:

(i) tax-exempt income, to the extent not otherwise taken into account, shall be added to such taxable income or loss;

(ii) Code Section 705(a)(2)(B) Expenditures, to the extent not otherwise taken into account, shall be subtracted from such taxable income or loss;

(iii) In the event any asset of the Partnership is sold or distributed, the difference between (a) the gross fair market value of such asset and (b)(1) the adjusted basis of the asset for federal income tax purposes, or (2) if the asset were contributed by a Partner or the assets are revalued on the Partnership's books pursuant to Section 1.704-1(b)(2)(iv)(f) of the Regulations, the difference between the gross fair market value of the asset at the time of the sale or distribution and the gross fair market value of the asset at the time of contribution or revaluation (less book depreciation based upon the gross fair market value of the asset at the time of such contribution or revaluation instead of its adjusted basis), as determined by the General Partners, shall be taken into account as gain or loss from the disposition of such asset for purposes of computing Profits or Losses; and

(iv) Notwithstanding anything to the contrary in the definition of the term "Profits and Losses", any items which are specially allocated Pursuant to Sections 5.04 or 5.05 hereof shall not be taken into account in computing Profits and Losses.

Regulations. The Income Tax Regulations promulgated under the Code, as such regulations may be amended from time to time (including corresponding provisions of succeeding regulations).

Substitute Limited Partner. Any Person admitted to the Partnership as a Limited Partner pursuant to the provisions of Section 9.05(b).

Unitholder. A Person who holds Units, regardless of whether such Person is a Partner.

Unit. An interest in the Partnership which initially represents Capital Contributions of \$1.00 to the Partnership.

ARTICLE II

THE PARTNERSHIP

Section 2.01. Formation.

The parties hereto do hereby agree to form the limited partnership known as Scojen Limited Partnership pursuant to the provisions of the Act.

Section 2.02. Name.

The business of the Partnership shall be conducted under the name of Scojen Limited Partnership. The Partnership's business may be conducted under its name and/or any other name or names deemed advisable from time to time by the General Partners.

Section 2.03. Purpose of the Partnership.

The purpose and business of the Partnership shall be to acquire, own, buy, sell, invest in, trade, manage, finance, refinance, exchange or otherwise dispose of real property, including improvements thereon, stock, securities, partnership interests, CD's, mutual funds, commodities, and any and all investments whatsoever, that the General Partners may from time to time deem to be in the best interests of the Partnership. The purpose of the partnership is also to provide a means for the Partners to become knowledgeable of, manage and preserve the Partnership assets.

Section 2.04. Scope of Partners' Authority.

Except as otherwise expressly and specifically provided in this Agreement, no Partner shall have any authority to act for, or assume any obligations or responsibility on behalf of, any other Partner or the Partnership.

Section 2.05. Principal Place of Business.

The principal place of business of the Partnership at which all records of the Partnership shall be maintained shall be located at c/o F.H. French Co., Inc., 6 Blackstone Valley Place, Lincoln, Rhode Island 02865 or at such other location as the General Partners may determine from time to time. The address of the registered office of the Partnership in the State of Rhode Island shall be c/o Cameron & Mittleman LLP, 56 Exchange Terrace, Providence, Rhode Island 02903, and the registered agent for service of process on the Partnership in the State of Rhode Island at such registered office shall be Joseph F. Whinery, Jr., Esq.

Section 2.06. Names, Addresses, Issuance of Units.

The name, address and number of Units of each General Partner or Unitholder are set forth on Exhibit A attached hereto. The name, address and number of Units of each Limited Partner or Unitholder are set forth on Exhibit A attached hereto. The Partnership shall not issue additional Units at any time; provided, however, if the General Partner determines that additional Capital Contributions are necessary to the successful operation of the Partnership, the Partners shall be entitled to make such Capital Contributions in proportion to the Units then held in the Partnership by each Partner in exchange for additional Units. If any Partner elects not to make any additional Capital Contributions in exchange for Units one or more of the other Partners who holds Units may make such additional Capital Contributions in the proportion which the Units of each such Partner bears to the total Units, of all such Partners in exchange for additional Units.

The aggregate Capital Contributions of the General Partners shall at all times equal or exceed 1% of the aggregate Capital Contributions of all the Partners, provided, however, that the General Partners shall make additional Capital Contributions from time to time to comply with the capital requirements of Section 4.01(2) of Revenue Procedure 92-88 or any successor provisions.

Section 2.07. Capital Accounts.

A Capital Account shall be established for each Partner or Unitholder on the books of the Partnership. The term Capital Account as used in this Agreement shall mean with respect to each Partner or Unitholder, (i) the total Capital Contributions made by such Partner or Unitholder pursuant to the terms of this Agreement plus (ii) the amount of Profits and items of income and gain allocated to such Unitholder or Partner pursuant to Sections 5.01, 5.04 or 5.05 hereof less (iii) the amount of Losses and items of losses and deductions allocated to such Partner or Unitholder pursuant to Sections 5.02, 5.04, or 5.05 hereof and less (iv) the amount of Net Cash Distributions to such Partner or Unitholder. Generally, a transferee of a Unit shall succeed to the Capital Account relating to the Unit transferred. Notwithstanding anything to the contrary in this

Agreement, the Capital Accounts shall be determined and maintained at all times in strict accordance with all of the provisions of Regulations Section 1.704-1(b)(2)(iv).

Section 2.08. Loans by Partners.

Loans by Partners or Unitholders to the Partnership shall not be considered Capital Contributions. If any Partner or Unitholder shall advance funds to the Partnership in excess of the amounts required hereunder to be contributed by him to the capital of the Partnership, the making of such advances shall not result in any increase in the amount of the Capital Account of such Partner or Unitholder. The amount of any such advances shall be a debt of the Partnership to such Unitholder or Partner and shall be payable or collectable in accordance with the terms and conditions upon which such advances are made; provided that the terms of any such loan shall not be less favorable than would be available to the Partnership (without reference to the General Partners' financial condition or guaranties) from unrelated lenders.

Section 2.09. Interest; No Withdrawal.

No interest shall be paid by the Partnership on Capital Contributions or on balances in Capital Accounts. No Person shall be entitled to withdraw any part of his Capital Contribution or Capital Account or to receive any distribution from the Partnership, except as expressly provided herein.

Section 2.10. Term.

The Partnership shall continue in full force and effect, unless sooner terminated in accordance with the provisions hereof, until December 31, 2038.

Section 2.11. Costs and Expenses of Partnership.

The Partnership shall pay all reasonable costs and expenses that are fully documented of the General Partners incurred in pursuing the purposes of the Partnership.

ARTICLE III

RIGHTS, POWERS AND DUTIES OF PARTNERS

Section 3.01. Rights, Powers, and Duties of the Partners.

During the continuance of this Partnership, the rights and obligations of the General Partners and the Limited Partners, respectively, shall be as follows:

(a) Except as otherwise provided in this Agreement, the General Partners shall manage the Partnership business and shall have exclusive power on behalf and in the name of the Partnership to carry out any and all of the purposes of the Partnership and to perform all acts and enter into and perform all contracts and other undertakings which the General Partners may deem necessary or advisable or incidental to the business of the Partnership;

(b) Except as otherwise expressly provided herein, the Limited Partners shall take no part in the conduct or control of the Partnership business and shall have no authority or power to act for or to bind the Partnership;

(c) The General Partners shall use their reasonable best efforts to further the Partnership business, but nothing herein contained shall preclude any Partner from (i) engaging in other business activities (including business activities of the kind conducted by, or competitive with, the Partnership) not related to this Partnership, or (ii) being a partner in any other partnership or participating in the ownership of any other business entity; and neither the Partnership nor any Partner shall have any interest in such other activities of such Partners by virtue of the relationship established hereby;

(d) The General Partners shall be authorized to engage the services of Persons who are Affiliates of a Partner, and to pay fees in connection with such services, provided that such transactions are fair and equitable to the Partnership;

(e) The General Partners acting for, in the name and on behalf of, the Partnership are hereby authorized:

(i) to acquire by purchase, lease or otherwise any real or personal property which may be necessary, convenient or incidental to the accomplishment of the purposes of the Partnership;

(ii) to borrow money and issue evidence of indebtedness in furtherance of any or all of the purposes of the Partnership, and to secure the same by mortgage, pledge or other lien on any assets of the Partnership;

(iii) to secure and maintain in full force and effect all necessary governmental approvals;

(iv) to enter into any kind of activity and to perform and carry out contracts of any kind necessary to, or in connection with, or incidental to the accomplishment of the purposes of the Partnership, so long as said activities and contracts may be lawfully carried on or performed by the Partnership under the laws of the State of Rhode Island;

(v) to execute and file, in accordance with the Act, a certificate of Limited Partnership, an amended and restated certificate of limited partnership, and any amendments thereto; and

(vi) to take any other action permitted by the Partnership under the Act;

(f) The General Partners shall devote to the Partnership such time as may be reasonably necessary for the proper performance of their duties under this Agreement; and

(g) The General Partners shall be under a fiduciary duty to conduct the affairs of the Partnership in the best interests of the Partnership, including the safekeeping and use of all Partnership property for the exclusive benefit of the Partnership.

(h) The General Partners may, from time to time and at any time, by written instrument, appoint a Manager, to serve at the General Partners' discretion, exercising all or any of the powers contained in this Section 3.01. The Manager shall receive such salary and reimbursement of expenses as the General Partners shall deem reasonable.

Section 3.02. Limitation on Liability of Limited Partners.

Except as otherwise provided in the Act, the Limited Partners shall be liable only to make their Capital Contributions in accordance with the provisions of Section 2.06 hereof, shall not be required to lend any funds to the Partnership, and shall not be liable for the debts, liabilities, contracts or any other obligations of the Partnership. Nothing contained in this Section 3.02 shall be construed to imply that the General Partner is required to lend any funds to the Partnership.

Section 3.03. Salary of General Partner.

Each General Partner may receive an annual salary for his or her services to the Partnership and the risk to his or her credit in the Partnership business, all as determined by a majority in interest of the General Partners, on an annual basis. Such salary shall be deducted from Profits in determining the Profits and Losses of the Partnership. Each General Partner's compensation shall be reviewed and adjusted periodically as necessary to provide it with reasonable compensation.

Section 3.04. Decisions of General Partners.

All decisions, consents, or actions that are to be taken, or may be taken, by the General Partners, shall require the consent of a majority in interest of the General Partners.

ARTICLE IV
MAJOR DECISIONS

Section 4.01. Decisions Requiring Consent of the Partners.

Notwithstanding any provision of this Agreement to the contrary, the following decisions ("Major Decisions") regarding management and activities of the Partnership shall not be made by the General Partners without the prior written consent of a majority in interest of the Limited Partners holding Units:

- (a) The admission of any new General Partner to the Partnership;
- (b) The terms of any contract to be entered into between the Partnership and an Affiliate of the General Partner, including any amendment, modification, renewal, rescission, cancellation, or termination thereof; and
- (c) Any decision to be made by the Partnership that may benefit a Unitholder who or which is an Affiliate of the General Partner and may not benefit all of the other Unitholders.

With respect to the Major Decisions set forth in Section 4.01(b) and (c) hereof, the determination whether there is prior written consent of a majority in interest of the Limited Partners holding Units shall be made without regard to any Limited Partner who is an Affiliate of the General Partner.

ARTICLE V
ALLOCATIONS

Section 5.01. Profits.

For each fiscal year of the Partnership, after giving effect to the special allocations set forth in Sections 5.04 and 5.05 hereof, Profits shall be allocated to the Unitholders.

Section 5.02. Losses.

For each fiscal year of the Partnership, except as provided in Section 5.03 hereof, after giving effect to the special allocations set forth in Sections 5.04 and 5.05 hereof, Losses shall be allocated to the Unitholders.

Section 5.03. Limitation On Losses.

Notwithstanding anything to the contrary in Section 5.02 hereof, no Losses shall be allocated pursuant to Section 5.02 hereof to the extent such allocation would violate the alternate test for economic effect under Section 1.704-1(b)(2)(ii)(d) of the Regulations. All Losses that would otherwise violate such alternate test for economic effect shall be allocated among the Unitholders in accordance with Section 5.02 hereof until such time as no Unitholder is permitted to be allocated such Losses under such alternate test for economic effect.

Section 5.04. Special Allocations.

(a) The Partnership shall make the qualified income offset allocation required by the alternate test for economic effect under Section 1.704-1(b)(2)(ii)(d) of the Regulations.

(b) In the event any Unitholder has a deficit Capital Account at the end of any Partnership fiscal year that is in excess of the sum of (i) the amount such Unitholder is obligated to restore to the Partnership pursuant to Section 1.704-1(b)(2)(ii)(c) of the Regulations, (ii) the amount such Unitholder is deemed to be obligated to restore pursuant to the next to the last sentence of Section 1.704-2(g)(1) of the Regulations and (iii) the amount such Unitholder is deemed to be obligated to restore pursuant to the next to the last sentence of Section 1.704-2(i)(5) of the Regulations, each Unitholder shall be specially allocated items of Partnership income and gain in the amount of such excess as quickly as possible, provided that an allocation pursuant to this Section 5.04(b) shall be made if and only to the extent that such Unitholder would have a deficit Capital Account in excess of such sum after all other allocations provided in this Article V have been tentatively made as if Section 5.04(a) and this Section 5.04(b) were not in the Agreement.

(c) The Partnership shall make all (1) Partner Nonrecourse Deduction Allocations; (2) Partner Minimum Gain Chargeback Allocations; and (3) Partnership Minimum Gain Chargeback Allocations.

(d) The Partnership shall make all Nonrecourse Deduction Allocations to the Unitholders in proportion to the Units held by each Unitholder.

(e) To the extent an adjustment to the adjusted tax basis of any Partnership asset pursuant to Code Section 734(b) or Code Section 743(b) is required, pursuant to Section 1.704-1(b)(2)(iv)(m) of the Regulations, to be taken into account in determining Capital Accounts, the amount of such adjustment to the Capital Accounts shall be treated as an item of gain (if the adjustment increases the basis of the asset) or loss (if the adjustment decreases such basis) and such gain or loss shall be specially allocated to the Unitholders in a manner consistent with the manner in which their Capital Accounts are required to be adjusted pursuant to such Section of the Regulations.

Section 5.05. Curative Allocations.

The allocations set forth in Sections 5.03 (last sentence), and 5.04(a), (b), and (e) (the "Regulatory Allocations") are intended to comply with certain requirements of Section 1.704-1 of the Regulations. Notwithstanding any other provisions of this Article V (other than the Regulatory Allocations), the Regulatory Allocations shall be taken into account in allocating other Profits, Losses, and items of income, gain, loss, deduction and Code Section 705(a)(2)(B) Expenditures among the Unitholders 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 Unitholder shall be equal to the net amount that would have been allocated to each such Unitholder if the Regulatory Allocations had not occurred. For purposes of applying the foregoing sentence, allocations pursuant to this Section 5.05 shall only be made with respect to allocations pursuant to Section 5.04(e) hereof to the extent the General Partners reasonably determine that such allocations will otherwise be inconsistent with the economic arrangement among the parties to this Agreement.

Section 5.06. Other Allocation Rules.

(a) Solely for purposes of determining a Unitholder's proportionate share of the "excess nonrecourse liabilities" of the Partnership within the meaning of Regulations Section 1.752-3(a)(3), the Unitholders' interests in Partnership Profits shall be in accordance with their Units.

(b) The General Partners shall have reasonable discretion, with respect to each Partnership fiscal year, to request from the Commissioner of the Internal Revenue Service a waiver, pursuant to Section 1.704-2(f)(4) or 1.704-2(i)(4) of the Regulations, of the minimum gain chargeback requirement of Section 1.704-2(f) of the Regulations or the partner minimum gain chargeback requirement of Section 1.704-2(i)(4) of the Regulations, respectively, if the application of such chargeback would cause a permanent distortion of the economic arrangement of the Unitholders.

(c) All Profits and Losses allocated to the Unitholders shall be allocated among them in proportion to the Units held by each. All items of Partnership income, gain, loss, deduction, and any other allocations not otherwise provided for shall be divided among the Partners and Unitholders in the same proportions as they share Profits or Losses, as the case may be, for the year.

(d) In no event shall the General Partners' interests in the aggregate in each item of income, gain, loss, and deduction of the Partnership for any period be less than that required by Section 4.01(1) of Revenue Procedure 92-88 or any successor provisions.

Section 5.07. Tax Allocations.

(a) For Federal income tax purposes, except as otherwise provided in this Section 5.07, each item of income, gain, loss and deduction of the Partnership shall be allocated among

the Unitholders in the same manner as its correlative item of income, gain, loss or deduction has been allocated pursuant to Sections 5.01 through 5.06, inclusive, hereof.

(b) Notwithstanding anything to the contrary in this Agreement, in accordance with Code Section 704(c) and the Regulations thereunder, income, gain, loss and deductions with respect to any property contributed to the capital of the Partnership shall, solely for tax purposes, be allocated among the Unitholders 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 fair market value at the time of contribution in accordance with any method under Regulations Section 1.704-3 that the General Partners shall select in their absolute discretion.

(c) In the event the assets of the Partnership are revalued pursuant to Section 1.704-1(b)(2)(iv)(f) of the Regulations, subsequent allocations of income, gain, loss, and deduction with respect to such assets shall take account of any variation between the adjusted basis of such assets for federal income tax purposes and their gross fair market value in the same manner as under Code Section 704(c) and the Regulations thereunder in accordance with any method under Regulations Section 1.704-3 that the General Partners shall select in their absolute discretion.

ARTICLE VI

DISTRIBUTIONS

Section 6.01. Net Cash Distributions.

Except as otherwise provided in Section 9.04 or Article XII hereof, for each fiscal year of the Partnership, no later than sixty days after the end of such fiscal year, Net Cash Distributions shall be made to the Unitholders in proportion to the Units held by each Unitholder. Notwithstanding anything to the contrary in the foregoing sentence, amounts that would otherwise be included in Net Cash Distributions made to the Unitholders may, in the absolute discretion of the General Partners, be retained for the reasonable needs of the business of the Partnership.

ARTICLE VII

BOOKS AND RECORDS, ACCOUNTING, TAX ELECTIONS, ETC

Section 7.01. Tax Status and Reports; Tax elections.

(a) Any provision hereof to the contrary notwithstanding, solely for United States federal income tax purposes each of the Partners hereby recognizes that the Partnership will be subject to all provisions of Subchapter K of Chapter 1 of Subtitle A of the United States Internal Revenue Code of 1986, provided, however, the filing of U.S. Partnership Returns of Income shall not be

construed to extend the purposes of the Partnership or expand the obligations or liabilities of the Partners or Unitholders.

(b) The Partnership shall prepare or cause to be prepared all tax returns and statements, if any, which must be filed on behalf of the Partnership.

(c) The General Partners shall determine whether to make any available election pursuant to the Code, including but not limited to the elections under Code Sections 108, 709, 754 and 1017.

(d) David P. Mixer shall be the "tax matters partner" as that term is defined in the Code.

Section 7.02. Accounting.

(a) The taxable year of the Partnership shall be January 1 through December 31.

(b) The books of accounts of the Partnership shall be kept and maintained at all times at the place or places approved by the General Partners. The books of accounts shall be maintained in accordance with generally accepted accounting principles, consistently applied, and shall show all items of income and expense.

(c) Each Partner shall have the right, at such Partner's expense, at all reasonable times during usual business hours to audit, examine and make copies of or extracts from the books of account of the Partnership. Such right may be exercised through any agent or employee of such Partner designated by it or him or by an independent certified public accountant designated by such Partner. Each Partner shall bear all expenses incurred in any examination made for such Partner's account.

(d) The General Partners shall retain an accounting firm of good reputation to perform an annual review of the Partnership's books of accounts at the Partnership's expense. The General Partners shall send to all Partners as soon as available, copies of the reviewed balance sheets and statements of income of the Partnership as of the end of each fiscal year and of the related reviewed statements of earnings and retained earnings and cash flows of the Partnership for each fiscal year, all in reasonable detail, prepared in accordance with generally accepted accounting principles consistently applied and stating in comparative form the respective reviewed figures as of the end of and for the previous fiscal year (if any).

Section 7.03. Bank Accounts.

Funds of the Partnership shall be deposited in an account or accounts of a type, in form and name in a bank or banks approved by the General Partners.

ARTICLE VIII
INDEMNIFICATION

Section 8.01. Indemnification.

No General Partner shall be liable, responsible or accountable in damages or otherwise to any of the Unitholders for any loss or damage incurred by reason of any act or omission performed or omitted by it in good faith on behalf of the Partnership and in a manner reasonably believed by the General Partner to be within the scope of the authority granted to the General Partner by this Agreement and in the best interests of the Partnership, provided that the General Partner was not guilty of gross misconduct, fraud or bad faith with respect to such acts or omissions. The Partnership shall indemnify and save harmless the General Partner from any loss or damage incurred by the General Partner by reason of any such act or omission, provided, however, that the General Partner was not guilty of gross negligence, gross misconduct, fraud, bad faith or any other breach of fiduciary duty with respect to such acts or omissions and further provided, that with respect to the Unitholders the satisfaction or any indemnification and any saving harmless shall be from and limited to the interests of the Unitholders in the assets of the Partnership. The foregoing indemnification shall also apply to the "tax matters partner" under Section 7.01(d) hereof.

ARTICLE IX
WITHDRAWAL OF GENERAL PARTNER;
TRANSFERABILITY OF UNITS

Section 9.01. Withdrawal of General Partner.

A General Partner may withdraw voluntarily from the Partnership or sell, assign or encumber the Units it holds in its capacity as a General Partner, provided the General Partner obtains the prior written consent of a majority in interest of the Limited Partners holding Units and any remaining General Partners, which consent shall be in their absolute discretion. The foregoing notwithstanding, a General Partner may sell or assign all or any portion of the Units it holds, without the prior written consent of any one or more of the remaining Limited Partners and General Partners, provided that such assignment or transfer is to any child or more remote issue of the General Partner. If an Event of Withdrawal which would cause a termination of the Partnership occurs, or the General Partner withdraws in violation of the provisions of this Section 9.01, such General Partner shall give up the Units it holds in its capacity as a General Partner as provided in Section 9.03 hereof. In such event, the Partnership shall be continued if there is a remaining General Partner, and if there is no remaining General Partner, then a majority in interest of the Limited Partners holding Units may within 30 days of such event designate a successor General Partner.



State of Rhode Island and Providence Plantations

A. Ralph Mollis

Secretary of State

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

I, A. RALPH MOLLIS, Secretary of State of the State of Rhode Island
and Providence Plantations, hereby certify that this document, duly
executed in accordance with the provisions of Title 7 of the General Laws
of Rhode Island, as amended, has been filed in this office on this day:

A. RALPH MOLLIS

Secretary of State

