

## ***EXHIBIT A***

### ***MEMBERS***

#### **CLASS A**

<u>Name</u>	<u>Capital Contribution</u>	<u>Units</u>
Lara Hutchins	\$35,000	175 Class A
Michael W. Gordon	\$30,000	200 Class A
Gregory M. Luther	<del>\$40,000</del> \$37,500	<del>200</del> Class A 187.5
Nathan Katz	\$30,000	150 Class A
Mark Sullivan	\$35,000	175 Class A
 TOTAL	 <del>\$170,000</del> 167,500	 <del>900</del> Class A 887.5

#### **CLASS B**

Name

None currently

### ***APPENDIX I***

#### ***A.1 Allocation of Profits and Losses.***

After giving effect to the special allocations set forth in A.2 and A.3 hereof, Profits and Losses shall be allocated to the members in proportion to their Profit-Sharing Percentages.

#### ***A.2 Special Allocations.***

The following special allocations shall be made in the following order:

(a) *Limitation on Allocation of Losses.* To the extent the allocation of Losses under A.1 or the second sentence of this A.2(a) would cause any member to have an Adjusted Capital Account deficit at the end of any taxable year of the Company, then such Losses shall not be allocated to such members. Such Losses shall then, subject to the first sentence of this A.2(a), be specially allocated to the remaining members in proportion to the remaining members' respective Profit-Sharing Percentages.

(b) *Profit Chargeback.* To the extent any Losses have been allocated to any

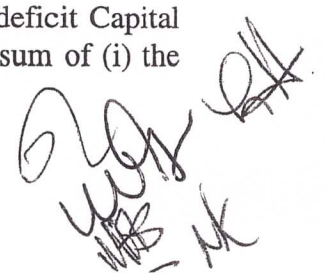
members under the second sentence of A.2(a), then Profits shall thereafter first be specially allocated to such members in proportion to their respective Profit-Sharing Percentages until the Profits specially allocated under this A.2(b) to each such member equals the Losses specially allocated to each such member under the second sentence of A.2(a).

(c) *Minimum Gain Chargeback.* Except as otherwise provided in Regulation Section 1.704-2(f), notwithstanding any other provision of this Appendix I, if there is a net decrease in Partnership Minimum Gain during any Company fiscal year, each member shall be specially allocated items of Company income and gain for such fiscal year (and, if necessary, subsequent fiscal years) in an amount equal to such member's share of the net decrease in Partnership Minimum Gain, determined in accordance with Regulation Section 1.704-2(g). Allocations pursuant to the previous sentence shall be made in proportion to the respective amounts required to be allocated to each member pursuant thereto. The items to be so allocated shall be determined in accordance with Regulation Sections 1.704-2(f)(6) and 1.704-2(j)(2). This A.2(c) is intended to comply with the minimum gain chargeback requirement in Regulation Section 1.704-2(f) and shall be interpreted consistently therewith.

(d) *Partner Minimum Gain Chargeback.* Except as otherwise provided in Regulation Section 1.704-2(i)(4), notwithstanding any other provisions of this Appendix I, if there is a net decrease in Partner Nonrecourse Debt Minimum Gain attributable to a Partner Nonrecourse Debt during any Company fiscal year, each member who has a share of the Partner Nonrecourse Debt Minimum Gain attributable to such Partner Nonrecourse Debt, determined in accordance with Regulation Section 1.704-2(i)(5), shall be specially allocated items of Company income and gain for such fiscal year (and, if necessary, subsequent fiscal years) in an amount equal to such member's share of the net decrease in Partner Nonrecourse Debt Minimum Gain attributable to such Partner Nonrecourse Debt, determined in accordance with Regulation Section 1.704-2(i)(4). Allocations pursuant to the previous sentence shall be made in proportion to the respective amounts required to be allocated to each member pursuant thereto. The items to be so allocated shall be determined in accordance with Regulation Sections 1.704-2(i)(4) and 1.704-2(j)(2). This A.2(d) is intended to comply with the minimum gain chargeback requirement in Regulation Section 1.704-2(i)(4) and shall be interpreted consistently therewith.

(e) *Qualified Income Offset.* In the event any member unexpectedly receives any adjustments, allocations, or distributions described in Regulation Section 1.704-1(b)(2)(ii)(d)(4) through (6), items of Company income and gain shall be specially allocated to each such member in an amount and manner sufficient to eliminate, to the extent and in the manner required by Regulation Section 1.704-1(b)(2)(ii)(d), the Adjusted Capital Account deficit of such member as quickly as possible, provided that an allocation pursuant to this A.2(e) shall be made if and only to the extent that such member would have an Adjusted Capital Account deficit after all other allocations provided for in this Appendix I have been tentatively made as if this A.2(e) were not in the Agreement.

(f) *Gross Income Allocation.* In the event any member has a deficit Capital Account at the end of any Company fiscal year which is in excess of the sum of (i) the

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amount, if any, such member is obligated to restore and (ii) the amount such member is deemed to be obligated to restore pursuant to the penultimate sentences of Regulation Sections 1.704-2(g)(1) and 1.704-2(i)(5), each such member shall be specially allocated items of Company income and gain in the amount of such excess as quickly as possible, provided that an allocation pursuant to this A.2(f) shall be made if and only to the extent that such member would have a deficit Capital Account in excess of such sum after all other allocations provided for in this Appendix I have been tentatively made as if this A.2(f) and A.2(e) hereof were not in the Agreement.

(g) *Nonrecourse Deductions.* Nonrecourse Deductions for any fiscal year shall be specially allocated among the members in the same manner as Losses are allocated for such fiscal year.

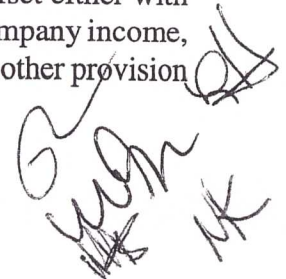
(h) *Partner Nonrecourse Deductions.* Any Partner Nonrecourse Deductions for any fiscal year shall be specially allocated to the member who bears the economic risk of loss with respect to the Partner Nonrecourse Debt to which such Partner Nonrecourse Deductions are attributable in accordance with Regulation Section 1.704-2(i)(1).

(i) *Section 754 Adjustment.* To the extent an adjustment to the adjusted tax basis of any Company asset pursuant to Section 734(b) or Section 743(b) of the Code is required, pursuant to Regulation Section 1.704-1(b)(2)(iv)(m)(2) or (4), to be taken into account in determining Capital Accounts as the result of a distribution to a member in complete liquidation of such member's interest in the Company, 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 members in accordance with their interests in the Company in the event that Regulation Section 1.704-1(b)(2)(iv)(m)(2) applies, or to the member to whom such distribution was made in the event that Regulation Section 1.704-1(b)(2)(iv)(m)(4) applies.

(j) *Allocations Relating to Taxable Issuance of Partnership Interest.* Any income, gain, loss, or deduction realized as a direct or indirect result of the issuance of an interest in the Company by the Company to a member (the "Issuance Items") shall be allocated among the members so that, to the extent possible, the net amount of such Issuance Items together with all other allocations under this Agreement to each member, shall be equal to the net amount that would have been allocated to each such member if the Issuance Items had not been realized.

### A.3 *Curative Allocations.*

The allocations set forth in A.2(c)-(i) hereof (the "Regulatory Allocations") are intended to comply with certain requirements of the Regulations. It is the intent of the members that, to the extent possible, all Regulatory Allocations shall be offset either with other Regulatory Allocations or with special allocations of other items of Company income, gain, loss, or deduction pursuant to this A.3. Therefore, notwithstanding any other provision

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of this Appendix I (other than the Regulatory Allocations), the Class A Members shall make such offsetting special allocations of income, gain, loss, or deduction in whatever manner they determine appropriate so that, after such offsetting allocations are made, each member's Capital Account balance is, to the extent possible, equal to the Capital Account balance such member would have had if the Regulatory Allocations were not part of the Agreement and the Company items were allocated pursuant to A.1, A.2(j), and A.4. In exercising their discretion under this Section A.3, the Class A Members shall take into account future Regulatory Allocations under A.2(c) and A.2(d) that, although not yet made, are likely to offset other Regulatory Allocations previously made under A.2(g) and A.2(h).

#### **A.4 Allocation Rules.**

(a) Generally, all Profits and Losses allocated to the members shall be allocated among them in proportion to their Profit-Sharing Percentages. In the event additional members are admitted to the Company on different dates during any fiscal year, the Profits (or Losses) allocated to the members for each such fiscal year shall be allocated among the members in proportion to the Profit-Sharing Percentages each holds from time to time during such fiscal year in accordance with Section 706 of the Code, using any convention permitted by law and selected by the Class A Members.

(b) For purposes of determining the Profits, Losses, or any other items allocable to any period, Profits, Losses, and any such other items shall be determined on a daily, monthly, or other basis, as determined by the Class A Members using any permissible method under Section 706 of the Code and the Regulations thereunder.

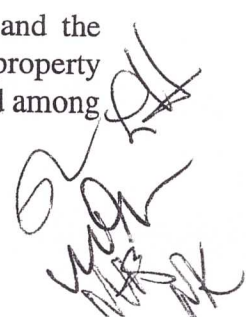
(c) The members are aware of the income tax consequences of the allocations made by this Appendix I and hereby agree to be bound by the provisions of this Appendix I in reporting their shares of Company income and loss for income tax purposes.

(d) Solely for purposes of determining a member's proportionate share of the "excess nonrecourse liabilities" of the Company within the meaning of Regulation Section 1.752-3(a)(3), the members' interests in Company profits are the same as the members' Profit-Sharing Percentages.

(e) To the extent permitted by Regulation Section 1.704-2(h)(3), the Class A Members shall endeavor to treat distributions of Net Cash Flow as having been made from the proceeds of a Nonrecourse Liability or a Partner Nonrecourse Debt only to the extent that such distributions would cause or increase an Adjusted Capital Account deficit for any member.

#### **A.5 Tax Allocations.**

*Code Section 704(c).* In accordance with Section 704(c) of the Code and the Regulations thereunder, income, gain, loss, and deduction with respect to any property contributed to the capital of the Company shall, solely for tax purposes, be allocated among

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the members so as to take account of any variation between the adjusted basis of such property to the Company for federal income tax purposes and its initial Gross Asset Value.

In the event the Gross Asset Value of any Company asset is adjusted pursuant to subsection (ii) of the definition of "Gross Asset Value," subsequent allocations of income, gain, loss, and deduction with respect to such asset shall take account of any variation between the adjusted basis of such asset for federal income tax purposes and its Gross Asset Value in the same manner as under Section 704(c) of the Code and the Regulations thereunder.

Any elections or other decisions relating to such allocations shall be made by the Class A Members in any manner that reasonably reflects the purpose and intention of this Agreement. Allocations pursuant to this A.5 are solely for purposes of federal, state, and local taxes and shall not affect, or in any way be taken into account in computing, any member's Capital Account or share of Profits, Losses, other items, or distributions pursuant to any provision of this Agreement.

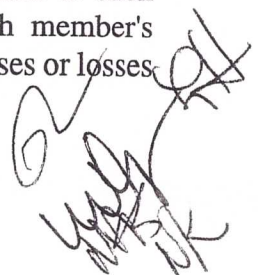
#### **A.6 Definitions.**

Unless the context otherwise requires, the terms defined below as used in this Appendix I (and elsewhere in this Agreement) shall have the following meanings:

"Adjusted Capital Account" shall at any time mean, with respect to any member, such member's Capital Account at such time (i) increased by any amounts such member is obligated to restore or is deemed to be obligated to restore pursuant to the penultimate sentences of Regulations Sections 1.704-2(g)(1) and 1.704-2(i)(5) and (ii) decreased by the items described in Regulation Section 1.704-1(b)(2)(ii)(d)(4) through (6). The foregoing definition of Adjusted Capital Account is intended to comply with the provisions of Regulation Section 1.704-1(b)(2)(ii)(d) and shall be interpreted consistent therewith.

"Capital Account" shall mean with respect to each member the Capital Account maintained for such member in accordance with the following provisions:

- (i) To each member's Capital Account there shall be credited such member's Capital Contributions, such member's distributive share of Profits and any items in the nature of income or gain which are specially allocated to such member pursuant to Appendix I hereof, and the amount of any Company liabilities assumed by such member in connection with Company property distributed to such member or which are secured by any Company property distributed to such member.
- (ii) To each member's Capital Account there shall be debited the amount of cash and the Gross Asset Value of any Company property distributed to such member pursuant to any provision of this Agreement, such member's distributive share of losses and any items in the nature of expenses or losses.

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which are specially allocated to such member pursuant to Appendix I hereof, and the amount of any liabilities of such member assumed by the Company in connection with property contributed by such member to the Company or that are secured by any property contributed by such member to the Company.

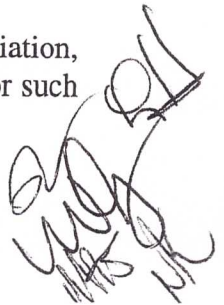
- (iii) In the event all or a portion of the interest in the Company is transferred in accordance with the terms of this Agreement, the transferee shall succeed to the Capital Account of the transferor to the extent it relates to the transferred interest.
- (iv) In determining the amount of any liability for purposes of subsections (i), (ii), and (iii) above, there shall be taken into account Section 752(c) of the Code and any other applicable provisions of the Code and Regulations.

The foregoing provisions and the other provisions of this Agreement relating to the maintenance of Capital Accounts are intended to comply with Regulation Section 1.704-1(b) and shall be interpreted and applied in a manner consistent with such Regulation. In the event the Class A Members shall determine that it is prudent to modify the manner in which the Capital Accounts, or any debits or credits thereto (including, without limitation, debits or credits relating to liabilities that are secured by contributed or distributed property or that are assumed by the Company or any member in connection with contributed or distributed property), are computed in order to comply with such Regulation, the Class A Members may make such modification, provided that it is not likely to have a material effect on the amounts distributable to any member upon the dissolution of the Company. The Class A Members also shall (i) make any adjustments that are necessary and appropriate to maintain equality between the Capital Accounts of the members and the amount of Company capital reflected on the Company's balance sheet as computed for book purposes, in accordance with Regulation Section 1.704-1(b)(2)(iv)(g) and (ii) make any appropriate modifications in the event unanticipated events might otherwise cause this Agreement not to comply with Regulation Section 1.704-1(b).

"Capital Contributions" shall mean, with respect to any member, the amount of money and the initial Gross Asset Value of any property (other than money) contributed to the Company with respect to the interests held by such member. The principal amount of a promissory note that is not readily traded on an established securities market and that is contributed to the Company by the maker of the note (or a person related to the maker of the note within the meaning of Regulation Section 1.704-1(b)(2)(ii)(c)) shall not be included in the Capital Account of any member until the Company makes a taxable disposition of the note or until (and to the extent) principal payments are made on the note, all in accordance with Regulation Section 1.704-1(b)(2)(iv)(d)(2).

"Code" shall mean the Internal Revenue Code of 1986, as amended (or any corresponding provisions of succeeding law).

"Depreciation" shall mean for any period, an amount equal to the depreciation, amortization, or other cost recovery deduction allowable with respect to an asset for such

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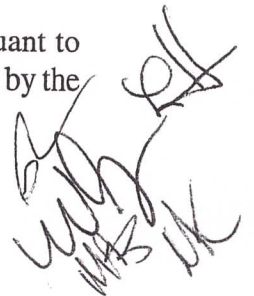


period, except that if the Gross Asset Value of an asset differs from its adjusted basis for federal income tax purposes at the beginning of such period, Depreciation for such asset shall be an amount which bears the same ratio to such beginning Gross Asset Value as the federal income tax depreciation, amortization, or other cost recovery deduction for such period bears to such beginning adjusted tax basis; provided, however, that if the adjusted basis for federal income tax purposes of an asset at the beginning of such period is zero, depreciation shall be determined with reference to such beginning Gross Asset Value using any reasonable method selected by the Class A Members.

"Gross Asset Value" shall mean, with respect to any asset, the asset's adjusted basis for federal income tax purposes, except as follows:

- (i) The initial Gross Asset Value of any asset contributed by a member to the Company shall be the gross fair market value of such asset, as determined by the contributing member and the Company;
- (ii) The Gross Asset Values of all Company assets shall be adjusted to equal their respective gross fair market values, as determined by the members, as of the following times: (a) the acquisition of an additional interest in the Company by any new or existing member in exchange for more than a de minimis capital contribution; (b) the distribution by the Company to a member of more than a de minimis amount of Company property as consideration for an interest in the Company; and (c) the liquidation of the Company within the meaning of Regulation Section 1.704-1(b)(2)(ii)(g); provided, however, that the adjustments pursuant to clauses (a) and (b) above shall be made only if the Class A Members reasonably determines that such adjustments are necessary or appropriate to reflect the relative economic interests of the members in the Company;
- (iii) The Gross Asset Value of any Company asset distributed to any member shall be adjusted to equal the gross fair market value of such asset on the date of distribution as determined by the distributee and the Company; and
- (iv) The Gross Asset Values of Company assets shall be increased (or decreased) to reflect any adjustments to the adjusted basis of such assets pursuant to Section 734(b) or Section 743(b) of the Code, but only to the extent that such adjustments are taken into account in determining Capital Accounts pursuant to Regulation Section 1.704-1(b)(2)(iv)(m); provided, however, that Gross Asset Values shall not be adjusted under this subsection (iv) to the extent the Class A Members determines that an adjustment pursuant to subsection (ii) hereof is necessary or appropriate in connection with a transaction that would otherwise result in an adjustment pursuant to this subsection (iv).

If the Gross Asset Value of an asset has been determined or adjusted pursuant to subsection (i), (ii), or (iv) hereof, such Gross Asset Value shall thereafter be adjusted by the

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Depreciation taken into account with respect to such asset for purposes of computing Profits and Losses.

"Minimum Gain" shall have the meaning set forth in Regulation Sections 1.704-2(b)(2) and 1.704-2(d).

"Nonrecourse Deductions" shall have the meaning set forth in Regulation Section 1.704-2(b)(1).

"Nonrecourse Liability" shall have the meaning set forth in Regulation Section 1.704-2(b)(3).

"Partner Nonrecourse Debt" shall have the meaning set forth in Regulation Section 1.704-2(b)(4).

"Partner Nonrecourse Debt Minimum Gain" shall mean an amount with respect to each Partner Nonrecourse Debt equal to the Partnership Minimum Gain that would result if such Partner Nonrecourse Debt were treated as a Nonrecourse Liability, determined in accordance with Regulation Section 1.704-2(i)(3).

"Partner Nonrecourse Deductions" shall have the meaning set forth in Regulation Sections 1.704-2(i)(1) and 1.704 2(i)(2).

"Partnership Minimum Gain" shall have the meaning set forth in Regulation Sections 1.704-2(b)(2) and 1.704-2(d).

"Profit-Sharing Percentages" shall have the meaning set forth in Section 5.01 of the Agreement.

"Profits" and "Losses" shall mean, for any period, an amount equal to the Company's taxable income or loss for such period, determined in accordance with Section 703(a) of the Code (for this purpose, all items of income, gain, loss, or deduction required to be stated separately pursuant to Section 703(a)(1) of the Code shall be included in taxable income or loss), with the following adjustments:

- (i) Any income of the Company that is exempt from federal income tax and not otherwise taken into account in computing Profits and Losses hereunder shall be added to such taxable income or loss;
- (ii) Any expenditures of the Company described in Section 705(a)(2)(B) of the Code or treated as Code Section 705(a)(2)(B) expenditures pursuant to Regulation Section 1.704-1(b)(2)(iv)(i) and not otherwise taken into account in computing Profits or Losses hereunder shall be subtracted from such taxable income or loss;

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- (iii) In the event the Gross Asset Value of any Company asset is adjusted pursuant to subsections (ii) or (iii) under the definition of "Gross Asset Value," the amount of such adjustment shall be taken into account as gain or loss from the disposition of such asset for purposes of computing Profits and Losses;
- (iv) Gain or Loss resulting from any disposition of Company property with respect to which gain or loss is recognized for federal income tax purposes shall be computed by reference to the Gross Asset Value of the property disposed of, notwithstanding that the adjusted tax basis of such property differs from its Gross Asset Value;
- (v) In lieu of the depreciation, amortization, and other cost recovery deductions taken into account in computing such taxable income or loss, there shall be taken into account Depreciation for such fiscal year or other period;
- (vi) To the extent an adjustment to the adjusted tax basis of any company asset pursuant to Section 734(b) or Section 743(b) of the Code is required, pursuant to Regulation Section 1.704-1(b)(2)(iv)(m)(4), to be taken into account in determining Capital Accounts as a result of a distribution other than in liquidation of a member's interest in the Company, the amount of such adjustment shall be treated as an item of gain (if the adjustment increases the basis of the asset) or loss (if the adjustment decreases the basis of the asset) from the disposition of the asset and shall be taken into account for purposes of computing Profits or Losses; and
- (vii) Notwithstanding the foregoing, any items that are specially allocated pursuant to Appendix I hereof shall not be taken into account in computing Profits or Losses.

The amounts of the items of Company income, gain, loss, or deduction available to be specially allocated pursuant to Appendix I hereof shall be determined by applying rules analogous to those set forth above.

"Regulations" shall mean the Income Tax Regulations, including Temporary Regulations, promulgated under the Code, as such regulations may be amended (including corresponding provisions of succeeding regulations). Regulations shall also mean Proposed Regulations but only to the extent the Class A Members choose to follow such Proposed Regulations.

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