|  |  |
| --- | --- |
| State of \_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |
| **PARTNERSHIP AGREEMENT** |

This Partnership Agreement (the "Agreement") is made as of this \_\_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 20\_\_\_\_\_\_, (the “Effective Date”) by and between/among:

**Partner(s):** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, located at \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ and \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, located at \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ and

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, located at \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ and

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, located at \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (each, a “Partner” and collectively, the “Partners”).

**1.  Partnership Name and Purpose.**  The Partners agree to form a partnership under the name of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ [Partnership name] (the “Partnership”). The Partnership will be governed in accordance with the laws of the State of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_. The Partnership has been formed on the terms and conditions set forth below to engage in the business of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ [Partnership purpose] and to engage in any and all other activities as may be necessary, related or incidental to carry on the business of the Partnership as provided herein.

**2.  Place of Business.**  The principal office of the Partnership will be located at \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ [Address] or at such places as the Partners shall determine from time to time.

**3.  Partnership Term.**  The Partnership shall commence on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 20\_\_\_\_\_\_ and will continue until: (Check one)

[ ]  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 20\_\_\_\_\_\_,

[ ]  It terminates in accordance with the terms of this Agreement,

unless terminated earlier in accordance with the terms of this Agreement.

**4.  Partners’ Capital Contributions.**  The Partners will contribute capital to the Partnership: (Check one)

[ ]  Within \_\_\_\_\_\_\_\_\_\_ day(s) of the Effective Date

[ ]  On or before \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 20\_\_\_\_\_\_

The Partners' cash contribution will be:

* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ [Partner], $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ [Partner], $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ [Partner], $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ [Partner], $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

The Partners' non-cash contribution and the value of the non-cash contribution will be:

* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ [Partner]

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ [Description], $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ [Partner]

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ [Description], $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ [Partner]

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ [Description], $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ [Partner]

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ [Description], $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**5.   Partners’ Capital Accounts.**  The Partnership will establish and maintain for each Partner a separate capital account consisting of the Partner’s capital contributions. A Partner may not withdraw any portion of capital from his or her capital account without the written consent of all Partners.

Capital Account Interest (Check one)

[ ]  Interest, at the rates and times as determined by the Partners, will be paid on the capital account of any Partner.

[ ]  NO interest will be paid on the capital account of any Partner.

**6.  Profits and Losses.**  The net profits and losses of the Partnership will be divided: (Check one)

[ ]  Equally between the Partners

[ ]  According to the same proportion as the Partner’s capital contributions to the total capital contributions of the Partnership

[ ]  According to the following percentages:

* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ [Partner] will share \_\_\_\_\_\_\_\_\_\_% of the net profits and \_\_\_\_\_\_\_\_\_\_% of the net losses
* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ [Partner] will share \_\_\_\_\_\_\_\_\_\_% of the net profits and \_\_\_\_\_\_\_\_\_\_% of the net losses
* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ [Partner] will share \_\_\_\_\_\_\_\_\_\_% of the net profits and \_\_\_\_\_\_\_\_\_\_% of the net losses
* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ [Partner] will share \_\_\_\_\_\_\_\_\_\_% of the net profits and \_\_\_\_\_\_\_\_\_\_% of the net losses

**7.  Partner’s Income Accounts.**  The Partnership will establish and maintain a separate income account for each Partner. Each Partner’s share of the Partnership profits and losses will be credited to or charged against his or her income account. If there is no positive balance in a Partner’s income account, losses will be charged against his or her capital account.

Income Account Interest (Check one)

[ ]  Interest, at the rates and times as determined by the Partners, will be paid on the income account of any Partner.

[ ]  NO interest will be paid on the income account of any Partner.

**8.  Partners’ Salary and Drawings.**

Salary (Check one)

[ ]  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ [Partner] will receive a salary of $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ per

(Check one) [ ]  month [ ]  quarter [ ]  year.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ [Partner] will receive a salary of $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ per

(Check one) [ ]  month [ ]  quarter [ ]  year.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ [Partner] will receive a salary of $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ per

(Check one) [ ]  month [ ]  quarter [ ]  year.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ [Partner] will receive a salary of $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ per

(Check one) [ ]  month [ ]  quarter [ ]  year. Any salaries will not be charged against the Partners' capital accounts or the Partners' income accounts.

[ ]  There will be NO salary or compensation given to any Partner for services to the Partnership.

Profits (Check one)

[ ]  A Partner may withdraw any portion of profits from his or her income account at any time.

[ ]  Partner may withdraw any portion of profits from his or her income account at any time but only with the written consent of all Partners.

[ ]  The Partnership will distribute profits to Partners at the end of each

(Check one) [ ]  month [ ]  quarter [ ]  year or at the times and in the amounts as determined by the Partners.

**9.  Partnership Bank Accounts.**The Partnership funds will be kept in an account in its name at \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ [Financial institution] or at other financial institutions as agreed upon by all Partners. All withdrawals from these accounts will be made by checks signed by (Check one) [ ]  all Partners [ ]  any one Partner [ ]  a majority of Partners [ ]  other: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

**10. Partnership Books and Records.**At all times during the term of the Partnership, the books and records of the Partnership will be kept and maintained at (Check one) [ ]  Partnership's principal office

[ ]  Other: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_. Such books and records will be available for inspection by (Check one) [ ]  any Partner and his or her representative  [ ]  any Partner during business hours upon reasonable notice. The Partnership shall maintain its books and records in accordance with generally accepted accounting principles (GAAP). The Partnership’s fiscal year will begin on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ and close on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_. An income statement and balance sheet will be prepared at the end of each fiscal year within \_\_\_\_\_\_\_\_\_\_ month(s) after the end of the fiscal year.

Audits (Check one)

[ ]  At the request of any Partner, an audit of the books and records of the Partnership will be prepared by a firm of independent certified public accountants selected by the Partnership for the period selected by the Partnership.

[ ]  An audit of the books and records of the Partnership as of the end of each fiscal year will be prepared by a firm of independent certified public accountants selected by the Partnership.

**11.  Management.**  Each Partner has equal rights in the management of the Partnership. The Partners will devote as much of his or her time and efforts to the affairs of the Partnership as may be necessary to accomplish the objectives of the Partnership.

Sole Authority (Check one)

[ ]  Each Partner does NOT have the power to make significant nor ordinary decisions on behalf of the Partnership.

[ ]  Each Partner has the power to make (Check one) [ ]  only significant [ ]  only ordinary [ ]  significant and ordinary decisions on behalf of the Partnership.

All Partners must agree to take the following Partnership actions: (Check all that apply)

[ ]  Enter into, make and perform any contract or agreement including lease, security agreement or mortgage

[ ]  Borrow or lend money

[ ]  Sell all or substantially all of the assets of the Partnership other than that sold in the regular course of the Partnership’s business

[ ]  Hiring and firing employees

[ ]  Other: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**12.  Voluntary Dissolution of Partnership.**  The Partnership may be dissolved at any time upon the consent of (Check one) [ ]  all Partners [ ]  a majority of Partners [ ]  other: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_. The Partners shall, as soon as reasonably practicable, liquidate and wind up the affairs of the Partnership. The proceeds received in connection with the liquidation and any other remaining assets of the Partnership will be applied in the following order of priority:

1. payment of all debts, liabilities and obligations of the Partnership including all expenses of liquidation;
2. distribution to or for the benefit of the Partners in accordance with the positive balance in each Partner’s income accounts;
3. distribution to or for the benefit of the Partners in accordance with the positive balance in each Partner’s capital accounts.

**13.  Partner’s Withdrawal.** (Check one)

[ ]  **A Partner may withdraw voluntarily.** A Partner may withdraw from the Partnership: (Check one)

[ ]  At any time

[ ]   After a period of \_\_\_\_\_\_\_\_\_\_ year(s) from the date of this Agreement

[ ]  Other: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

[ ]  Do not specify

by providing at least \_\_\_\_\_\_\_\_\_\_ day(s) written notice of such intention to withdraw to the other Partners. The remaining Partners may decide either to dissolve and liquidate the Partnership with the withdrawing Partner (in accordance with paragraph no. 12) or continue the Partnership by purchasing the withdrawing Partner’s interest (in accordance with paragraph no. 16). The decision to dissolve or continue the Partnership requires the unanimous consent of the remaining Partners. If the remaining Partners choose to purchase the withdrawing Partner’s interest, the remaining Partners shall provide written notice of such intention to purchase within \_\_\_\_\_\_\_\_\_\_ day(s) after receipt of the withdrawing Partner’s notice to withdraw.

[ ]  **A Partner may withdraw only with consent from all Partners.** A Partner may not withdraw from the Partnership unless all remaining Partners unanimously agree to the withdrawal. If the remaining Partners agree to the withdrawal, the remaining Partners may decide either to dissolve and liquidate the Partnership with the withdrawing Partner (in accordance with paragraph no. 12) or continue the Partnership by purchasing the withdrawing Partner’s interest (in accordance with paragraph no. 16). The decision to dissolve or continue the Partnership requires the unanimous consent of the remaining Partners. If the remaining Partners choose to purchase the withdrawing Partner’s interest, the remaining Partners shall provide written notice of such intention to purchase within \_\_\_\_\_\_\_\_\_\_ day(s) after receipt of the withdrawing Partner's notice to withdraw.

[ ]  **A Partner's withdrawal from the Partnership will terminate the Partnership.** The Partnership will be dissolved and the assets liquidated in accordance with paragraph no. 12.

Involuntary Withdrawal (Check one)

[ ]  Not applicable.

[ ]  A Partner may be removed from the Partnership if such Partner: (Check all that apply)

[ ]  Commits fraud

[ ]   Declares bankruptcy

[ ]   Is declared incompetent

[ ]   Commits embezzlement

[ ]   Is imprisoned

[ ]  Other: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

The remaining Partners may decide either to dissolve and liquidate the Partnership with the removed Partner (in accordance with paragraph no. 12) or continue the Partnership by purchasing the removed Partner’s interest (in accordance with paragraph no. 16). The decision to dissolve or continue the Partnership requires the unanimous consent of the remaining Partners. If the remaining Partners choose to purchase the removed Partner’s interest, the remaining Partners shall provide written notice of such intention to purchase within \_\_\_\_\_\_\_\_\_\_ day(s) after knowledge of the event leading to the Partner’s removal.

**14. Partner’s Retirement.**A Partner may retire from the Partnership: (Check one)

[ ]  At any time

[ ]  At the end of the Partnership’s fiscal year

[ ]  At the end of a calendar month

[ ]  Only after a period of \_\_\_\_\_\_\_\_\_\_ year(s) from the date of this Agreement

[ ]  Other: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

by providing at least \_\_\_\_\_\_\_\_\_\_ day(s) written notice of such intention to retire to the other Partners. The remaining Partners may decide either to dissolve and liquidate the Partnership with the retiring Partner (in accordance with paragraph no. 12) or continue the Partnership by purchasing the retiring Partner’s interest (in accordance with paragraph no. 16). The decision to dissolve or continue the Partnership requires the unanimous consent of the remaining Partners. If the remaining Partners choose to purchase the retiring Partner’s interest, the remaining Partners shall provide written notice of such intention to purchase within \_\_\_\_\_\_\_\_\_\_ day(s) after receipt of the retiring Partner’s notice to retire.

**15. Partner’s Death.**If a Partner dies, the remaining Partners may decide either to dissolve and liquidate the Partnership (in accordance with paragraph no. 12) or continue the Partnership by purchasing the deceased Partner’s interest (in accordance with paragraph no. 16). The decision to dissolve or continue the Partnership requires the unanimous consent of the remaining Partners. If the remaining Partners choose to purchase the deceased Partner’s interest, the remaining Partners shall provide written notice of such intention to purchase within \_\_\_\_\_\_\_\_\_\_ day(s) after the Partner’s death to the administrator or executor of the deceased Partner’s estate.

**16. Buyout.**If the remaining Partners choose to purchase the withdrawing, retiring or deceased Partner’s interest under the preceding paragraphs, that interest will be purchased in: (Check one)

[ ]  Equal amounts by all remaining Partners

[ ]  The amounts as decided by all remaining Partners

[ ]  The amounts as decided by the remaining Partners that wish to purchase

Buyout Price Assessment (Check one)

[ ]  The value of the withdrawing, retiring or deceased Partner’s interest is the fair market value as determined by (Check one) [ ]  the Partnership’s accountant [ ]  an independent appraiser [ ]  an independent certified public accountant [ ]  other: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

[ ]  The purchase price will be equal to the amount in the withdrawing, retiring or deceased Partner’s capital account as of the date of his or her withdrawal, retirement or death, plus or minus the amount in the withdrawing, retiring or deceased Partner’s income account at the end of the month immediately preceding the withdrawal, retirement or death, and adjusted for the withdrawing, retiring, or deceased Partner’s share of the Partnership profits or losses, not previously credited or charged, through the end of the month in which the withdrawal, retirement or death occurred.

The purchase price will not include any separate amounts for goodwill, tradename, patents, or other intangible assets. The remaining Partners may continue to use the Partnership tradename. The purchase price will be paid: (Check one)

[ ]  Without interest

[ ]   With interest, at the rate of \_\_\_\_\_\_\_\_\_\_% per annum within \_\_\_\_\_\_\_\_\_\_ months after the date of the withdrawal, retirement or death

**17. Restriction on Transfer.**  No Partner shall transfer, assign, sell, give, pledge, hypothecate or otherwise encumber, or dispose of in any manner any or all of his or her interest in the Partnership without the written consent of all Partners.

**18. New Partners.** (Check one)

[ ]  The Partnership, upon the (Check one) [ ]  unanimous consent [ ]  majority consent of all Partners, may admit new Partners to the Partnership on the terms and conditions as determined by the Partners at such time.

[ ]  The Partnership will NOT admit new Partners.

**19. Arbitration.** Any dispute arising out of or related to this Agreement that the Partners are unable to resolve by themselves shall be settled by arbitration in the State of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ in accordance with the rules of the American Arbitration Association. The written decision of the arbitrator(s), as applicable, shall be final and binding on the Partners. Judgment on a monetary award or enforcement of injunctive or specific performance relief granted by the arbitrator(s) may be entered in any court having jurisdiction over the matter.

**20. Binding Effect**.  This Agreement shall be binding upon and inure to the benefit of the Partners and their respective legal representatives, heirs, administrators, executors, successors and permitted assigns.

**21. Severability.** If any provision of this Agreement is held to be invalid, illegal or unenforceable in whole or in part, the remaining provisions shall not be affected and shall continue to be valid, legal and enforceable as though the invalid, illegal or unenforceable parts had not been included in this Agreement.

**22. Governing Law.**  The terms of this Agreement shall be governed by and construed in accordance with the laws of the State of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, not including its conflicts of law provisions.

**23. Further Assurances.** At the written request of one Partner, the other Partners shall execute and deliver such other documents and take such other actions as may be reasonably necessary to effect the terms of this Agreement.

**24. Headings.** The section headings herein are for reference purposes only and shall not otherwise affect the meaning, construction or interpretation of any provision in this Agreement.

**25. Entire Agreement.** This Agreement contains the entire understanding between the Partners and supersedes and cancels all prior agreements of the Partners, whether oral or written, with respect to such subject matter.

**26. Counterparts.**  This Agreement may be executed in one or more counterparts, each of which shall be deemed an original and all of which together, shall constitute one and the same document.

**27. Amendment.** This Agreement may be amended or modified only by a written agreement signed by all of the Partners.

**28. Notices.**  Any notice or other communication given or made to any Partner under this Agreement shall be in writing and delivered by hand, sent by overnight courier service or sent by certified or registered mail, return receipt requested, to the address stated above or to another address as that Partner may subsequently designate by notice and shall be deemed given on the date of delivery.

**29. Waiver.**  No Partner shall be deemed to have waived any provision of this Agreement or the exercise of any rights held under this Agreement unless such waiver is made expressly and in writing. Waiver by any Partner of a breach or violation of any provision of this Agreement shall not constitute a waiver of any other subsequent breach or violation.

**IN WITNESS WHEREOF**, this Agreement has been executed and delivered as of the date first written above.

**SIGNATURES**

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|  |  |  |
| **Partner** Signature |  | **Partner**Full Name |

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| **Representative** Signature |  | **Representative** Name and Title |

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| **Partner** Signature |  | **Partner**Full Name |

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| **Representative** Signature |  | **Representative** Name and Title |

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| **Partner** Signature |  | **Partner**Full Name |

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| **Representative** Signature |  | **Representative** Name and Title |

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| --- | --- | --- |
|  |  |  |
| **Partner** Signature |  | **Partner**Full Name |

|  |  |  |
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|  |  |  |
| **Representative** Signature |  | **Representative** Name and Title |