

EXHIBIT D

MASTER TABLE OF DEFAULT PROVISIONS OF THE NEW HAMPSHIRE LIMITED LIABILITY COMPANY ACT RELEVANT IN LLC FORMATIONS (AS OF APRIL 17, 2009)

Preliminary notes.

1. Overview of table. The table that begins on the next page of this exhibit (the “Table”) is based on the New Hampshire Limited Liability Company Act (the “Act”) as in effect on April 17, 2009. The provisions of the Act in the Table are in the order in which they appear in the Act.
2. Abbreviations in Table. In the Table:
 - a. The abbreviation DFT indicates a default provision.
 - b. Quotations of provisions of the Act are within quotation marks, while paraphrases of provisions are within brackets.
 - c. The phrase “this chapter” refers to the chapter of New Hampshire statutory law that codifies the Act—namely, Chapter 304-C of Title 28 of the New Hampshire Revised Statutes Annotated.
3. Provisions of the Act to which this Table makes few or no references. As indicated in the title of this exhibit, the focus of the exhibit is on the provisions of the Act that are relevant to LLC formations. Accordingly, the Table makes no reference to the provisions of the Act that relate to (i) statutory conversions of non-LLC entities to LLCs; (ii) statutory conversions of LLCs to non-LLC entities; or (iii) foreign LLCs. In addition, the Table makes reference to only the more basic provisions of the Act that concern LLC dissolutions.
4. References to Form 11.1. Form 11.1 is the master form among the 42 forms that John Cunningham has developed for use under the Act. References in the Table to sections of Form 11.1 are intended to assist users of that form to organize the references in the table in accordance with the sequence of provisions in the form.

NUMBER OF PROVISION	CITATION	TYPE	STATEMENT OR PARAPHRASE OF PROVISION	SECTION OR SUBSECTION OF FORM 11.1 TO WHICH THE NEW HAMPSHIRE ACT PROVISION RELATES
1.	§ 304-C:7,II	DFT	<u>LLC powers.</u> “Except as provided in a limited liability company agreement, every limited liability company has the same powers as an individual to do all things necessary or convenient to carry out its business and affairs, including, without limitation . . . [various specific powers, such as the power to sue and be sued, to have a seal, to buy, sell and hold property, etc.]”	Section 1.6
2.	§304-C:8 (prior to qualifier)	DFT	<u>Permissibility of transactions between LLC members and managers and their LLCs.</u> “Except as provided in a limited liability company agreement, a member or manager may lend money to, borrow money from, act as a surety, guarantor or endorser for, guaranty or assume one or more specific obligations of, provide collateral for, and transact other business with a limited liability company. . .”	Section 3.14
3.	§304-C:8 (qualifying clause)	DFT	<u>Members and managers who engage in transactions with their LLCs are treated as third parties.</u> “[S]ubject to other applicable law, [a member or manager who engages in any transaction with an LLC] has the same rights and obligations with respect to any such matter as a person who is not a member or manager.”	Section 3.14

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4.	§304-C:9,I	DFT	<p><u>Authorization for indemnification.</u> “Except as provided in Paragraph II [of § 304-C:9] and subject to such standards and restrictions, if any, as are set forth in its limited liability company agreement, a limited liability company may, and shall have the power to, indemnify and hold harmless any member or manager or other person made a party to a proceeding or threatened to be made a named defendant or respondent in a proceeding because such member, manager, or other person acted on behalf of the limited liability company, against liability for a judgment, settlement, penalty, fine, including an excise tax assessed with respect to an employee benefit plan, or reasonable expenses incurred with respect to a proceeding, if:</p> <p>(a) The member, manager or person conducted himself in good faith; and</p> <p>(b) The member, manager, or person reasonably believed his conduct was not opposed to the best interest of the limited liability company.”</p>	Section 31.5
5.	§ 304-C:23,I(a) and (b)	DFT	<p><u>Admission of members to newly formed LLCs.</u> [This provision provides in effect that unless the LLC agreement provides otherwise, a person shall be deemed to become a member of an LLC in connection with the LLC’s formation on the later of “(a) [the date of] the formation of the [LLC]; and “(b) [the date on which] “the person’s admission [as a member] is reflected in the records of the [LLC].”]</p>	Section 1.2

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6.	§304-C:23,II(b)	DFT	<p><u>Admission of assignees as post-formation members.</u> [This provision appears to primarily address the situation in which a person acquires an LLC interest from a member, referring generally to § 304-C:46, which governs assignments. (The relevant part of that section provides that an assignee may be admitted as a member “[u]pon the approval of all of the members of the limited liability company other than the member assigning the [LLC] interest.”) Section 304-C:23,II(b) states that if the LLC agreement is silent concerning the admission of assignees, then an assignee is deemed to be admitted as a member “when any such person's permitted admission is reflected in the records” of the LLC. Thus it seems that the two sections should be read together to require that, in the absence of explicit provisions in the LLC agreement governing the admission of assignees as members, an assignee will be admitted as a member upon the approval of all the other members and reflection of the admission in the records of the LLC.]</p>	Sections 9 & 11
7.	§304-C:24,V	DFT	<p><u>Member voting requirement – default rule of majority control.</u> “Unless otherwise provided in a limited liability company agreement or this chapter, and subject to paragraph VI [requiring unanimous vote on certain member matters], the affirmative vote, approval or consent of more than 1/2 by number of the members, if management of the limited liability company is vested in the members, shall be required to decide any matter connected with the business of the limited liability company.”</p> <p>[As noted below, while the rule of majority control provided by this section is clear, the issue of voting power per member is not.]</p>	Section 13.4

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8.	§304-C:24,V	DFT	<u>Member voting power – default rule of one vote per member.</u> “Unless otherwise provided in a limited liability company agreement or this chapter, and subject to paragraph VI [requiring unanimous vote on certain matters], the affirmative vote, approval or consent of more than 1/2 by number of the members shall be required to decide [LLC matters].” [This provision may also be read to imply that unless the LLC agreement provides otherwise, each member shall be entitled to one vote on each matter on which the members may vote..]	Section 13.3
9.	§304-C:24,VI(a)	DFT	<u>Unanimous member vote required for amendment of LLC agreement.</u> “Unless otherwise provided in a limited liability company agreement, the affirmative vote, approval or consent of all members shall be required to [amend an LLC agreement.]”	Section 33.2(a)
10.	§304-C:24,VI(b)	DFT	<u>Unanimous member vote required to authorize a manager to take action not authorized under the LLC agreement.</u> “Unless otherwise provided in a limited liability company agreement, the affirmative vote, approval or consent of all members shall be required to [a]uthorize a manager or member to do any act on behalf of the limited liability company that contravenes a limited liability company agreement, including any provision that expressly limits the purpose, business or affairs of the limited liability company or the conduct of such limited liability company.”	Sections 13.4 and 16.2
11.	§304-C:24,VII	DFT	<u>No required member or manager meetings.</u> “Unless otherwise provided by law or in a limited liability company agreement or certificate of formation, no meeting is required for any decision or action of members or managers of a limited liability company.”	Not relevant in Form 11.1

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12.	§304-C:24,VIII(c)	DFT	<u>Any reasonable means of notice is sufficient for special meeting.</u> “Unless otherwise provided in the limited liability company agreement or certificate of formation, any means of notice [of special meetings] reasonably calculated to give the members an opportunity to participate shall be sufficient.”	Section 12.2
13.	§304-C:24,VIII(d)	DFT	<u>Simple majority is a default quorum for special meeting.</u> “A quorum for [a special] meeting shall be one more than 1/2 by number of all members unless a higher number is provided in the limited liability company agreement or certificate of formation.”	Section 12.1(b)
14.	§304-C:26,III	DFT	<u>No apparent agency authority for acts taken outside the ordinary course.</u> “An act of a manager or a member which is not apparently for the carrying on in the usual way the business or affairs of the limited liability company does not bind the limited liability company unless authorized in accordance with the limited liability company agreement, at the time of the transaction or at any other time.”	Section 17
15.	§§ 304-C:27,I(a) and III (first sentence)	DFT	<u>Member’s right to withdraw.</u> [Unless the LLC agreement provides otherwise, a member may voluntarily withdraw from the LLC upon written notice to the other members.]	Section 7.4
16.	§§ 304-C:27,I(b)	DFT	<u>Member dissociation by removal of member for incompetence, fraud or unauthorized activity.</u> [A member is dissociated upon removal under § 304-C:27,IV (summarized below).]	Section 15.5
17.	§ 304-C:27,I(d)	DFT	<u>Member dissociation upon bankruptcy.</u> [This provision provides that, unless the LLC agreement or unanimous written consent of the members provides otherwise, a member shall cease to be a member if the member incurs bankruptcy or a similar event.]	Section 7.11

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18.	§ 304-C:27,I(e)(1)	DFT	<u>Member dissociation upon death.</u> [This provision provides that, unless the LLC agreement or unanimous written consent of the members provide otherwise, a member who is an individual shall cease to be a member upon death.]	Section 7.5
19.	§ 304-C:27,I(e)(2)	DFT	<u>Member dissociation upon adjudication of incompetence.</u> [This provision provides that, unless the LLC agreement or unanimous written consent of the members provide otherwise, a member who is an individual shall cease to be a member upon being adjudicated incompetent.]	Section 7.8
20.	§ 304-C:27,I(f)	DFT	<u>Dissociation of member that is an entity upon the entity's dissolution, etc.</u> [This provision provides that, unless the LLC agreement or unanimous written consent of the members provides otherwise, a member that is an entity shall cease to be a member upon the occurrence of its dissolution or a similar event.]	Section 7.6
21.	§ 304-C:27,III (first sentence, first clause)	DFT	<u>Member right to withdraw upon 30 days' notice.</u> "Unless a limited liability company agreement provides that a member has no power to withdraw by voluntary act from a limited liability company, the member may do so at any time by giving 30 days' written notice to the other members"	Section 7.4
22.	§ 304-C:27,III (third sentence)	DFT	<u>Withdrawal by member before expiration of term or accomplishment of an undertaking of LLC is breach of LLC agreement.</u> "Unless otherwise provided in the limited liability company agreement, in the case of a limited liability company for a definite term or particular undertaking, a withdrawal by a member before the expiration of that term, other than a withdrawal pursuant to § 304-C:41,II, is a breach of the limited liability company agreement." [The reference in this section to Section 41,II in the Act is incorrect; there is no Section 41,II in the Act.]	Sections 7.4 and 15.4

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23.	§ 304-C:27,IV	DFT	<p><u>Member removals for inability to manage, etc.</u> “If a limited liability company agreement neither provides for nor restricts removal of members, a member or personal representative exercising powers of a member under § 304-C:49 (concerning powers of estate of deceased and incompetent members) may be removed for inability or unwillingness to exercise management responsibilities, actions beyond authority or contrary to the limited liability company agreement, or fraudulent or illegal actions in relation to the business and affairs of the company:</p> <p>(a) By a vote of no less than 2/3 by number of the other members acting reasonably and in good faith.</p> <p>(b) By a court of competent jurisdiction on petition of at least 2 members, or, in the case of a limited liability company with only 2 members, one of the members.”</p>	Section 15.4
24.	§304-C:31,II	DFT	<p><u>Default rule that LLCs are managed by their members.</u> “In the event there is no provision for managers set forth in the limited liability company agreement, then the management of the limited liability company shall be vested in the members.”</p>	Section 1.10
25.	§304-C:31,III	DFT	<p><u>Rights of persons who are both members and managers.</u> “[Except as provided in a limited liability company agreement, a person who is both a manager and a member] has the rights and powers, and is subject to the restrictions and liabilities, of a member to the extent of such person’s participation in the limited liability company as a member.”</p>	Not relevant in Form 11.1.

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26.	§304-C:31,V(a)	DFT	<p><u>No member and manager liability for acts or omissions except for gross negligence or willful misconduct.</u> “Subject to the liability of a member or manager for acts of gross negligence or willful misconduct . . . and unless otherwise provided in the limited liability company agreement, [a] member or manager shall not be liable, responsible, or accountable in damages or as otherwise provided by law to the limited liability company or to the members of the limited liability company for any action taken or failure to act on behalf of the limited liability company[.]”</p>	Section 31.3
27.	§304-C:31,V(b)	DFT	<p><u>Member and manager duty to account for self-dealing, etc.</u> [This section provides, in effect, that unless an LLC agreement provides otherwise, a member or manager who has not obtained consent from the disinterested members to engage in self-interested transactions and other specified types of transactions “must account to the limited liability company and hold as a trustee for it any unfair or unreasonable profits derived by that person” from any of these transactions. <i>See also</i> § 304:C-8 (concerning business transactions of member or manager with the LLC).]</p>	Section 17
28.	§304-C:31,V(c)	DFT	<p><u>Non-manager members of manager-managed LLCs have no duties.</u> “Subject to the liability of a member or manager for acts of gross negligence or willful misconduct . . . and unless otherwise provided in the limited liability company agreement, [a] member who is not a manager of a limited liability company in which management is vested in managers shall have no duties to the limited liability company or to the other members solely by reason of acting in the capacity of a member.”</p>	Section 1.11
29.	§304-C:33, V	DFT	<p><u>Per capita manager voting power.</u> [This section provides that “[u]nless otherwise provided in a limited liability company agreement or this chapter,” manager voting is “by number.”]</p>	Section 13.3

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30.	§304-C:33, V	DFT	<u>Manager voting requirement – default rule of majority by number.</u> “Unless otherwise provided in a limited liability company agreement or this chapter, the affirmative vote, approval or consent of more than 1/2 by number of the managers, if management of the limited liability company is vested in managers, shall be required to decide any matter connected with the business of the limited liability company.”	Section 13.4
31.	§ 304-C:37,II (first sentence)	DFT	<u>Obligation to contribute not affected by death, etc.</u> “Except as provided in a limited liability company agreement, a member is obligated to a limited liability company to perform any enforceable promise to contribute cash or property or to perform services, even if he is unable to perform because of death, disability or any other reason.”	Section 3.9
32.	§ 304-C:37,III (first sentence)	DFT	<u>Compromises of promises to contribute.</u> “Unless otherwise provided in a limited liability company agreement, the obligation of a member to make a contribution or return money or other property paid or distributed in violation of this chapter may be compromised only by consent of all the members.”	Section 3.8
33.	§ 304-C:38 (second sentence)	DFT	<u>Allocations of profits and losses—default rule.</u> “[Unless the limited liability company agreement provides otherwise], [the] profits and losses [of a limited liability company] shall be allocated on the basis of the value, as of the date of contribution, of the contributions made by each member to the extent they have been received by the limited liability company and have not been returned.”	Section 4

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34.	§ 304-C:39 (second sentence)	DFT	<p><u>Allocations of distributions—default rule.</u> “[Unless the LLC agreement provides otherwise,] distributions of cash or other assets of a limited liability company shall be made on the basis of the value, as of the date of contribution, of the contributions made by each member to the extent they have been received by the limited liability company and have not been returned.”</p>	Section 5.2
35.	§ 304-C:40	DFT	<p><u>Members’ right to interim distributions.</u> “Except as provided in this subdivision [Finance”], to the extent and at the times or upon the occurrence of the events specified in the limited liability company agreement, a member is entitled to receive from a limited liability company distributions before [the member’s dissociation] and before the dissolution and winding up of the limited liability company.” [This section may be read as providing in effect that unless a limited liability company agreement provides for interim distributions, the members shall have no right to these distributions.]</p>	Section 5.4
36.	§ 304-C:41 (first sentence, first clause)	DFT	<p><u>Distributions to dissociated members.</u> “Except as provided in this subdivision [“Finance”] [for example, as provided in Section 44, which prohibits certain types of distributions], [a dissociated member] is entitled to receive any distribution to which such member is entitled under a limited liability company agreement.” [This provision appears to provide that a dissociated member who has received an allocation of profits under an LLC agreement will upon the member’s dissociation receive no distribution of these profits unless the agreement so provides.]</p>	Section 9

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37.	§ 304-C:41 (first sentence, second clause)	DFT	<u>Resigning member has no right to receive fair value of limited liability company interest, etc.</u> “[U]nless otherwise provided in a limited liability company agreement, [a dissociated] member is not entitled to receive any payment for the value of the member’s limited liability company interest [i.e., a redemption payment] as of the date of [dissociation] based upon such member’s right to share in distributions from the limited liability company.”	Section 9
38.	§ 304-C:42 (first sentence)	DFT	<u>Members have no right to non-cash distributions.</u> “Except as provided in a limited liability company agreement, a member, regardless of the nature of the member’s contribution, has no right to demand and receive any distribution from a limited liability company in any form other than cash.”	Section 5.8
39.	§ 304-C:42 (second sentence)	DFT	<u>Right of member to refuse non-cash distributions.</u> “Except as provided in a limited liability company agreement, a member may not be compelled to accept a distribution of any asset in kind from a limited liability company to the extent that the percentage of the asset distributed exceeds a percentage of that asset which is equal to the percentage in which the member shares in distributions from the limited liability company.”	Section 5.8
40.	§ 304-C:43 (first sentence)	DFT	<u>Status of members as LLC creditors with respect to distributions.</u> “Subject to § 304-C:44 [concerning unlawful distributions] and § 304-C:58 [concerning liquidating distributions], and unless otherwise provided in a limited liability company agreement, at the time a member becomes entitled to receive a distribution, the member has the status of, and is entitled to all remedies available to, a creditor of a limited liability company with respect to the distribution.”	Section 5.7

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41.	§ 304-C:46,I (first sentence)	DFT	<u>Assignability of LLC interest.</u> “A limited liability company interest is assignable in whole or in part, except as provided in a limited liability company agreement.”	Section 7.7
42.	§ 304-C:46,I (second & third sentences)	DFT	<u>Assignee has no right to participate in LLC management.</u> [These provisions provide that (1) unless a limited liability company agreement provides otherwise or (2) unless all of the non-assigning members give consent, the assignee of a member’s LLC interest shall have no right to participate in the management of the business and affairs of a limited liability company.]	Not relevant in Form 11.1.
43.	§ 304-C:46,I (second & third sentences)	DFT	<u>Assignees have no rights or powers of members.</u> [These provisions provide that (1) unless a limited liability company agreement provides otherwise or (2) unless all of the non-assigning members give consent, the assignee of a member’s LLC interest shall not be entitled to exercise any rights or powers of a member.]	Not relevant in Form 11.1.
44.	§ 304-C:46,II(a)	DFT	<u>Assignee right to share profits, etc.</u> “[Unless otherwise provided in a limited liability company agreement,] [a]n assignment entitles the assignee to share in such profits and losses, to receive such distribution or distributions, and to receive such allocation of income, gain, loss, deduction, or credit or similar item to which the assignor was entitled, to the extent assigned[.]”	Not relevant in form 11.1.
45.	§ 304-C:46,II(b) (first sentence)	DFT	<u>Member dissociation upon assignment of entire LLC interest.</u> “[Unless otherwise provided in a limited liability company agreement,] [a] member ceases to be a member and to have the power to exercise any rights or powers of a member upon assignment of all of the member’s limited liability company interest.”	Section 7.7

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46.	§ 304-C:46,II(b) (second sentence)	DFT	<u>Effect of pledges, etc. of LLC interest.</u> “Unless otherwise provided in a limited liability company agreement, the pledge of, or granting of a security interest, lien or other encumbrance in or against, any or all of the limited liability company interest of a member shall not cause the member to cease to be a member or to cease to have the power to exercise any rights or powers of a member.”	Section 11.2
47.	§ 304-C:46,IV	DFT	<u>Liability of assignees for LLC obligations.</u> “Unless otherwise provided in a limited liability company agreement and except to the extent assumed by agreement, until an assignee of a limited liability company interest becomes a member, the assignee shall have no liability as a member solely as a result of the assignment.”	Not relevant in Form 11.1.
48.	§ 304-C:48,II (a)	DFT	<u>Liability of assignees who become members for contributions promised by assignors.</u> “[U]nless otherwise provided in a limited liability company agreement, an assignee who becomes a member is liable for the obligations of the assignor to make contributions as provided in § 304-C:37[.]”	Not relevant in Form 11.1.
49.	§ 304-C:48,II (b) (first sentence)	DFT	<u>Liabilities of assignees who become members for certain obligations of assignors.</u> “[U]nless otherwise provided in a limited liability company agreement, an assignee who becomes a member shall not be liable for the obligations of the assignor under §§ 304-C:40– 44 (concerning distributions), or for the assignor's liabilities to the limited liability company or others for the breach of duty to it or them.” [The reference in this section to §§ 40-44 do not appear to make sense.]	Not relevant in Form 11.1.

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50.	§ 304-C:49 (third sentence)	DFT	<u>Rights of personal representatives of dissolved entity members.</u> “If a member is a corporation, trust or other entity and is dissolved or terminated, the powers of that member may be exercised by its personal representative or successor for the purposes of winding up its affairs, unless provided otherwise in the limited liability company agreement.” [(See also §§ 304-C:50, II and III.)]	Section 7.6
51.	§ 304-C:50, II	DFT	<u>LLC dissolutions under LLC agreement.</u> “A limited liability company is dissolved and its affairs shall be wound up upon the first to occur of the following . . . : II. Unless otherwise provided in the LLC agreement, the vote or written consent of a majority of the members. . . .	Section 29.2(a)
52.	§ 304-C:56,I	DFT	<u>Winding-up of an LLC.</u> [This section contains rules governing the winding up of an LLC.]	Section 29.7
53.	§ 304-C:58,II(b)	DFT	<u>Member receipt of liquidating distributions.</u> II. Upon the winding up of a limited liability company, the assets shall be distributed as follows [after required distributions to creditors]: (b) Unless otherwise provided in a limited liability company agreement, to members and former members in satisfaction of liabilities for distributions under RSA 304-C:40 [concerning interim distributions] or RSA 304-C:41 [concerning distributions to dissociated members and certain other distributions].”	Section 5.6
54.	§ 304-C:58,II(c)	DFT	<u>Liquidating distributions for return of member contributions and any profits are of lowest priority.</u> “Upon the winding up of a limited liability company, the assets shall be distributed as follows: (c) Unless otherwise provided in a limited liability company agreement, to members first for the return of their contributions and second respecting their limited liability company interests, in the proportions in which the members share in distributions.	Section 5.6

