

## **WEST VIRGINIA CODE: §47-9-29**

### **§47-9-29. Sharing of profits and losses.**

The profits and losses of a limited partnership shall be allocated among the partners, and among classes of partners, in the manner provided in writing in the partnership agreement. If the partnership agreement does not so provide in writing, profits and losses shall be allocated on the basis of the value, as stated in the partnership records required to be kept by section five of this article, of the contributions made by each partner to the extent they have been received by the partnership and have not been returned.