

Rhino GP LLC

SHORT-SWING TRADING AND REPORTING POLICY
Effective as of September 30, 2010

This Short Swing Trading and Reporting Policy (this "Policy") provides guidelines to each director and Section 16 officer (as defined below) of Rhino GP LLC (the "General Partner"), which is the general partner of Rhino Resource Partners LP (the "Partnership"), with respect to transactions in the Partnership's securities for the purpose of promoting compliance with applicable securities laws. This Policy also applies to persons who beneficially own 10% or more of the Partnership's common units. The people to whom this Policy applies are referred to in this Policy as "insiders." As part of this Policy, the General Partner has also adopted a program to assist insiders in meeting their compliance responsibilities. All insiders of the General Partner and the Partnership must comply strictly with this Policy.

The General Partner reserves the right to amend or rescind this Policy or any portion of it at any time and to adopt different policies and procedures at any time, consistent with requirements of applicable laws, rules and regulations. In the event of any conflict or inconsistency between this Policy and any other materials distributed by the General Partner or the Partnership, this Policy shall govern. If a law conflicts with this Policy, you must comply with the law.

You should read this Policy carefully, ask questions of the General Counsel of the General Partner (the "General Counsel"), and promptly sign and return the Certification attached as **Annex A** acknowledging receipt of this Policy to:

Rhino GP LLC
424 Lewis Hargett Circle, Suite 250
Attention: General Counsel

The General Counsel is responsible for ensuring that all of the General Partner's directors and Section 16 Officers (as defined below) promptly sign and return the attached Certification acknowledging receipt of this Policy.

I. Definitions

A. Section 16 Officer

"Section 16 Officer" means the General Partner's president and principal executive officer, principal financial officer, principal accounting officer (or if none, the controller), any vice-president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other officer who performs a policy-making function, as determined from time to time by the Board of Directors of the General Partner (the "Board"), or any other person who performs similar policy-making functions of the General Partner, as determined from time to time by the Board.

II. Statements of Policy

A. Reporting of Common Unit Transactions

Policy. Each insider must file with the Securities and Exchange Commission (the "SEC") and the General Partner's records all reports required of the insider under Section 16(a) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"). The reports must be completed accurately and filed on time. In addition, the Partnership shall post the reports on its website. Once a year, each insider

must certify in writing to the General Partner that all reports required of the insider were filed accurately and on time, or the insider must disclose in writing any failures to timely file all reports.

Explanation. Insiders are required to report to the SEC their ownership of and transactions in the Partnership's equity securities. They must also report their ownership of and transactions in other instruments (such as options) that derive their value from the Partnership's equity securities (these other instruments are called "derivative securities"). The reports also must disclose all securities and derivative securities of the Partnership held by the insider's immediate family members and any other relative who lives in the insider's home.

The Partnership is required to post on its website reports filed by insiders on Form 3, Form 4 and Form 5, including all exhibits and attachments. Each report must be posted on the Partnership's website by the end of the business day after the report is filed with the SEC. The Partnership may satisfy this requirement by posting the reports directly on its website or by posting a hyperlink to a website of a third-party service provider (which would include the EDGAR database on the SEC's website). Regardless of the method of access, each report must remain posted for at least 12 months.

The General Partner is required to disclose the names of insiders who have filed a required report late, or failed to file a required report, in the Partnership's Annual Report on Form 10-K. This can result in significant public embarrassment to the insider, the General Partner and the Partnership.

The SEC can fine persons who violate these reporting obligations. These fines can be up to \$150,000 for each filing violation by an individual and up to \$725,000 for violations by companies. The SEC can also issue "cease and desist" orders against violators. Cease and desist orders are widely published, would also result in significant embarrassment to the violator and General Partner, and may affect the violator's ability to be an insider of a public company. In addition, the SEC has been granted broad authority to seek any equitable relief that may be appropriate or necessary for the benefit of investors for violations of any provisions of the securities laws.

Currently, three kinds of reports are required under Section 16(a) of the Exchange Act:

- **Form 3.** Each insider must report his or her initial unit ownership on Form 3 within 10 days of becoming an insider. However, in the case of the Partnership's initial registration of securities under Section 12 of the Exchange Act, the Form 3 must be filed at or prior to the time of effectiveness. All directors and Section 16 officers must file a Form 3 regardless of whether they hold any of the Partnership's equity securities.
- **Form 4.** A Form 4 generally must be filed by the end of the second business day following the day on which a transaction resulting in a change in the insider's beneficial ownership has been executed, unless the transaction falls within a limited class of transactions that may instead be reported on Form 5 as discussed below. In addition to reports due while a person is an insider, officers and directors (but not 10% unitholders) must report any changes that occur after they are no longer insiders if the changes take place within six months of any transaction that occurred while they were insiders (see "Prohibition Against Short-Swing Trading" below).

In the case of a transaction effected pursuant to a Rule 10b5-1 Plan (a "Planned Sale Program" as described in the General Partner's Insider Trading Policy) with respect to which a person does not select the date of execution, the transaction is deemed to have been executed on the date the executing broker, dealer or plan administrator notifies the insider that the transaction has been executed, except that the insider must make specific arrangements with his or her broker, dealer or plan administrator to be notified of any such transaction within three business days after the trade date. In the case of a discretionary transaction through the General Partner's employee benefits plans where the insider does not select the date of execution, the transaction is deemed to have been executed on the date the plan administrator notifies the insider that the transaction has been executed, except that the insider must make specific arrangements with the plan

administrator to be notified of any such transaction within three business days after the trade date.

- **Form 5.** A Form 5 must be filed within 45 days after the end of the Partnership's fiscal year to report any exempt transactions not already reported on a Form 4 (such as gifts and inheritances). No Form 5 is necessary if all transactions and holdings subject to reporting during the fiscal year have been previously reported. Insiders who do not file a Form 5 will be required to certify in writing to the General Partner that no Form 5 filing is due (that is, that there were no unreported transactions in the previous year).

The filing of these forms under Section 16(a) does not relieve the insider from filing other required forms, such as Form 144 in connection with the sale of restricted securities or Schedule 13D or 13G, required by persons who own greater than 5% of the Partnership's common units.

B. Prohibition of Short-Swing Trading

Policy. No insider may engage in short-swing trading. Short-swing trading is the purchase and sale, or sale and purchase, as the case may be, of the Partnership's securities by an insider within any six-month period. In addition to the General Partner-imposed sanctions associated with violating this policy, any insider engaging in a short swing transaction will be liable to the General Partner for any profits they receive under applicable securities laws. In addition, the Internal Revenue Service generally treats short-swing profits as part of an insider's taxable income, even if the insider relinquishes the profits. If an insider engages in such a transaction, the insider must promptly notify the General Partner of the transaction and pay the General Partner the profits for which the insider is liable.

The SEC has exempted certain transactions from short-swing liability. For example, the purchase of units by exercising a unit option will usually not create liability. On the other hand, once such an option is exercised and the securities are received, the sales of such securities may create liability. If there is any doubt about a transaction occurring within six months before or after another transaction, the insider should immediately seek advice from the Chief Financial Officer of the General Partner (the "Chief Financial Officer") or the General Counsel.

Please note that while Section 16(b) of the Exchange Act contains exemptions from short-swing liability, trading pursuant to a Planned Sale Program is not exempt from short-swing liability.

C. Prohibition of Short Sales

No insider, no immediate family member of an insider and no other relative of an insider living in the insider's home may make any short sales of any securities of the Partnership. Short sales are sales of securities that the seller does not own at the time of the sale, or if owned, that will not be delivered within 20 days of the sale. Also, no such person may buy or sell puts, calls or options in respect of the Partnership's securities at any time.

III. Compliance Program

It is the sole responsibility of insiders to prepare and file Form 3s, Form 4s and Form 5s and to comply with the other rules in Section 16 of the Exchange Act. Because the laws, rules and forms are complicated, insiders will need legal advice or the assistance of another trained person to be able to comply with their obligations. Because it may be impractical and costly for each of the insiders to have separate assistance, the General Partner has established a program to help its insiders comply with Section 16 of the Exchange Act. Each insider must follow the procedures of the program unless the Board approves otherwise. However, each insider is free to engage legal counsel of the insider's choice (at the insider's own expense) to assist the insider in complying with the program and Section 16 of the Exchange Act. The program is intended to assist insiders, not to shift compliance responsibility to the

General Partner or the Partnership. The General Partner and the Partnership do not assume liability for an insider's compliance; the insider must ensure his or her compliance with securities laws.

The highlights of the compliance program are:

- Designation of a "Section 16 Compliance Officer" to assist all insiders in preparing all Form 3, Form 4 and Form 5 filings;
- Creation of a Short-Swing Profit Checklist to serve as a reference to help insiders avoid short-swing profits; and
- Use of a knowledgeable broker to assist in preventing inadvertent short-swing profit and filing violations.

A. Filing Compliance Procedures

Section 16 Compliance Officer. The General Counsel is the "Section 16 Compliance Officer" designated to assist all insiders in preparing and reviewing all Form 3, Form 4 and Form 5 filings. Following receipt of notice of a transaction that results in a change in an insider's beneficial ownership, the Section 16 Compliance Officer is responsible for preparing the appropriate form for the insider's signature and filing the form with the SEC. The Section 16 Compliance Officer must also maintain records of all insider filings, including originally signed copies of each form and proof of each form's filing date. The Section 16 Compliance Officer may seek assistance within the General Partner or from outside counsel as he or she deems appropriate. The Section 16 Compliance Officer is responsible for ensuring that the General Partner's directors, Section 16 officers and any employees who beneficially own 10% or more of the Partnership's common units execute and return to the Section 16 Compliance Officer the certification included as **Annex A**.

Faxed Signatures; Power of Attorney. The SEC permits Form 3, Form 4 and Form 5 to be filed with original, duplicated or facsimile signatures, as long as the General Partner or the insider retains an originally signed version of the form in his, her or its files for five years. The SEC also permits the form to be signed by another person holding a power of attorney, as long as the power of attorney is sent to the SEC with the form or "as soon as practicable." The Partnership has designed a standing power of attorney giving the Section 16 Compliance Officer the authority to sign Form 3, Form 4 and Form 5 on an insider's behalf. (See **Annex B**). Thus, for those rare cases when it may not be possible for an insider to execute a form, the Section 16 Compliance Officer will be able to execute the form on the insider's behalf.

Transaction Notification. The SEC must receive the Form 4 by the end of the second business day following the day on which a transaction resulting in a change in the insider's beneficial ownership has been executed. Therefore, all Section 16 officers and directors shall notify the Section 16 Compliance Officer of any intended transaction at least two business days before they intend to execute the transaction, with the exception of transactions under Planned Sale Programs. All Section 16 officers and directors shall also comply with the Partnership's pre-clearance requirements set forth in the Partnership's Insider Trading Policy. Finally, all Section 16 officers and directors shall notify the Section 16 Compliance Officer of any transaction on the same day the transaction is executed. Section 16 officers and directors must be available to sign and file the reports of their own transactions or must make arrangements satisfactory to the Section 16 Compliance Officer to have the reports signed and filed on their behalf.

B. Short-Swing Profit Preventive Procedures

Transaction Pre-Clearance. Under the Partnership's Insider Trading Policy, the Section 16 Chief Compliance Officer must clear in advance each insider's transactions in the Partnership's securities and derivative securities (acquisitions, dispositions, transfers, gifts, etc.). Once clearance is received from the Section 16 Compliance Officer, the insider must initiate the transaction within two business days or repeat the clearance procedure. The procedures must be followed for all transactions involving the Partnership's

equity securities or derivatives, including employee and director unit option exercises, gifts and open market sales or purchases.

Any sale made pursuant to a Planned Sale Program will be deemed to have received the required clearance if the Planned Sale Program is reviewed and approved by the Section 16 Compliance Officer before it is put into force.

Short-Swing Profit Rule Checklist. Insiders should review the checklist enclosed with this Policy to help prevent the most common short-swing violations. (See **Annex C**). Insiders may obtain additional copies of the Short-Swing Profit Rule Checklist if they desire to furnish the checklist to financial advisers, accountants, personal lawyers, brokers and members of their household.

Knowledgeable Broker. Each insider should use only a broker who is familiar with the requirements of Section 16 of the Exchange Act, Rule 144 of the Securities Act of 1933, as amended, the General Partner's Insider Trading Policy and this Policy. The Section 16 Compliance Officer will maintain the name, address and phone number of a broker who the Section 16 Compliance Officer believes meets these requirements. Insiders whose brokers do not meet the requirements are encouraged to use the broker identified by the Section 16 Compliance Officer, but in any case should change brokers in order to have a knowledgeable broker. Insiders should remember that a broker has no legal responsibility for a client's Section 16 filing or short-swing profit rule violations.

IV. Potential Criminal and Civil Liability and/or Disciplinary Action

In addition to the potential SEC enforcement actions set forth above, persons who violate this Policy shall also be subject to disciplinary action by the General Partner, which may include termination or other appropriate action.

V. Waivers

Exceptions to this Policy may be made only by the written approval by the Board or the committee or persons to whom the Board may delegate authority to waive compliance.

* * * *

This document states a policy of Rhino GP LLC and is not intended to be regarded as the rendering of legal advice.

**ANNEX A
SHORT-SWING TRADING AND REPORTING POLICY
CERTIFICATION**

I have read and understand the Short-Swing Trading and Reporting Policy (the "Policy") of Rhino GP LLC (the "General Partner"). I agree that I will comply with the policies and procedures set forth in the Policy. I understand and agree that, if I am an employee of the General Partner, the Partnership or one of its subsidiaries or other affiliates, my failure to comply in all respects with policies, including the Policy, is a basis for termination for cause of my employment with the General Partner, the Partnership and any subsidiary or other affiliate to which my employment now relates or may in the future relate.

I am aware that this signed Certification will be filed with my personal records in the General Partner's Human Resources Department.

Signature

Type or Print Name

Date

ANNEX B
POWER OF ATTORNEY
For Executing FORM ID, Forms 3, FORMS 4 and FORMS 5,
Form 144 and Schedule 13D and 13G

The undersigned hereby constitutes and appoints Joseph R. Miller with full power of substitution, as the undersigned's true and lawful attorney-in-fact to:

- (1) Execute for and on behalf of the undersigned a Form ID (including amendments thereto), or any other forms prescribed by the Securities and Exchange Commission, that may be necessary to obtain codes and passwords enabling the undersigned to make electronic filings with the Securities and Exchange Commission of the forms referenced in clause (2) below;
- (2) Execute for and on behalf of the undersigned (a) any Form 3, Form 4 and Form 5 (including amendments thereto) in accordance with Section 16(a) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), (b) Form 144 and (c) Schedule 13D and Schedule 13G (including amendments thereto) in accordance with Sections 13(d) and 13(g) of the Exchange Act, but only to the extent each form or schedule relates to the undersigned's beneficial ownership of securities of Rhino Resource Partners LP or any of its subsidiaries;
- (3) Do and perform any and all acts for and on behalf of the undersigned that may be necessary or desirable to complete and execute any Form ID, Form 3, Form 4, Form 5, Form 144, Schedule 13D or Schedule 13G (including amendments thereto) and timely file the forms or schedules with the Securities and Exchange Commission and any stock exchange or quotation system, self-regulatory association or any other authority, and provide a copy as required by law or advisable to such persons as the attorney-in-fact deems appropriate; and
- (4) Take any other action in connection with the foregoing that, in the opinion of the attorney-in-fact, may be of benefit to, in the best interest of or legally required of the undersigned, it being understood that the documents executed by the attorney-in-fact on behalf of the undersigned pursuant to this Power of Attorney shall be in the form and shall contain the terms and conditions as the attorney-in-fact may approve in the attorney-in-fact's discretion.

The undersigned hereby grants to the attorney-in-fact full power and authority to do and perform all and every act requisite, necessary or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that the attorney-in-fact shall lawfully do or cause to be done by virtue of this Power of Attorney and the rights and powers granted herein. The undersigned acknowledges that the attorneys-in-fact, in serving in such capacity at the request of the undersigned, are not assuming (nor are Rhino GP LLC or Rhino Resource Partners LP assuming) any of the undersigned's responsibilities to comply with Section 16 of the Exchange Act.

The undersigned agrees that the attorney-in-fact may rely entirely on information furnished orally or in writing by or at the direction of the undersigned to the attorney-in-fact. The undersigned also agrees to indemnify and hold harmless Rhino GP LLC, Rhino Resource Partners LP and the attorney-in-fact against any losses, claims, damages or liabilities (or actions in these respects) that arise out of or are based upon any untrue statements or omissions of necessary facts in the information provided by or at the direction of the undersigned, or upon the lack of timeliness in the delivery of information by or at the direction of the undersigned, to the attorney-in fact for purposes of executing, acknowledging, delivering or filing a Form ID, Form 3, Form 4, Form 5, Form 144, Schedule 13D or Schedule 13G (including amendments thereto) and agrees to reimburse Rhino GP LLC, Rhino Resource Partners LP and the attorney-in-fact on demand for any legal or other expenses reasonably incurred in connection with investigating or defending against any such loss, claim, damage, liability or action.

This Power of Attorney shall remain in full force and effect until the undersigned is no longer required to file Form ID, Form 3, Form 4, Form 5, Form 144, Schedule 13D and Schedule 13G (including amendments thereto) with respect to the undersigned's holdings of and transactions in securities issued by Rhino Resource Partners LP, unless earlier revoked by the undersigned in a signed writing delivered to the attorney-in-fact. This Power of Attorney does not revoke any other power of attorney that the undersigned has previously granted.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of the date written below.

Signature

Type or Print Name

Date

ANNEX C SHORT-SWING PROFIT CHECKLIST

Any combination of a PURCHASE AND SALE or a SALE AND PURCHASE within six months of each other may result in a violation of Section 16(b) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and the profit must be recovered by Rhino GP LLC (the "General Partner"), which is the general partner of Rhino Resource Partners LP (the "Partnership"). It makes no difference how long the units being sold have been held, that you were not in possession of material, non-public information or that one of the two matching transactions occurs after you are no longer an insider (as that term is defined in the General Partner's Short Swing Trading Policy). In addition, the highest priced sale will be matched with the lowest priced purchase.

Before proceeding with a purchase or sale, you should consider whether you are aware of material, non-public information that could affect the price of the units. Irrespective of whether the transaction is subject to Section 16 of the Exchange Act, you may not trade while in the possession of material, non-public information until expiration of two full trading days after the General Partner has publicly disclosed such information as required by the General Partner's Insider Trading Policy.

All transactions in the Partnership's equity securities must be pre-cleared by the General Partner's General Counsel who is the "Section 16 Compliance Officer" designated to assist Section 16 insiders.

Sales

If a sale is to be made by a director, Section 16 officer (as that term is defined in the Short Swing Trading Policy) or 10% unitholder (or any member of his or her immediate family or other relative living in his or her home):

1. Have there been any purchases by the insider or family members within the past six months?
2. Are any purchases anticipated or required within the next six months?
3. Has the person responsible for preparing the Form 4 been advised?
4. Has a Form 144 been prepared and has the broker been reminded to sell pursuant to Rule 144?

Purchases

If a purchase is to be made by a director, Section 16 officer or 10% unitholder (or any member of his or her immediate family or other relative living in his or her home):

1. Have there been any sales by the insider or family members within the past six months?
2. Are any sales anticipated or required within the next six months (such as tax-related or year-end transactions)? Please note that even though an option exercise is not considered a purchase, the sale of the underlying units following the exercise of an option is matchable against other purchases of units within six months before or after the sale.
3. Has the person responsible for preparing the Form 4 been advised?

**ANNEX D
SAME-DAY TRANSACTION REPORT**

This sheet is to be used to report each transaction. Please retain a copy and promptly send the original to the Section 16 Compliance Officer.

Date: _____

Name: _____

Acquisitions or Dispositions Today: Include all purchases, sales, option exercises, gifts, etc. and list each indirect owner and amount separately, e.g., spouse, child, trust corporation, etc.

| Owner (Direct, or name of indirect owner) | Transaction Date | Transaction Code (see below) | Amount of Securities Acquired | Amount of Securities Disposed of | Purchase or Sale Price (per unit) |
|--|---------------------|------------------------------------|-------------------------------------|--|---|
| _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ |

Transaction Codes:

- | | |
|-------------------------------------|--|
| (P) Open Market or Private Purchase | (J) Other Acquisition or Disposition (specify) |
| (S) Open Market or Private Sale | (Q) Transfer Pursuant to Divorce |
| (G) Gift | (U) Tender of Units |
| (M) Exercise of Unit Option | (W) Acquisition or Disposition By Will |

Your Holdings at the End of the Transaction: Complete only for those classes of securities (e.g., common units) as to which a change occurred today.

| Month Ending | Owned Directly | | Owned Indirectly | | |
|--------------|------------------------|--------------|------------------|------------------------|--------------|
| | Title of Securities | No. of Units | Indirect Owner | Title of Securities | No. of Units |
| _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ |

**ANNEX E
MONTHLY TRANSACTION REMINDER**

VIA FACSIMILE

To: [Insert names]

From: Joseph R. Miller
Date: [Insert date]
RE: Form 4 Report

If you intend to make any transactions in Rhino Resource Partners LP (the “Partnership”) securities during [insert month and year], you need to file a Form 4 with the Securities and Exchange Commission before 5:30 p.m., Eastern Time, on the second business day following the day on which each transaction has been executed. Please remember that you must also comply with the Rhino GP LLC’s (the “General Partner”) pre-clearance policies as set forth in the General Partner’s Insider Trading Policy and with Rule 144 if you sell any of the Partnership’s securities.

Transactions reportable on Form 4 include any changes of beneficial ownership. Changes include gifts of units, estate planning transfers such as to family trusts, unit and option grants and exercises, restricted unit grants and most other equity compensation transactions, discretionary transactions in the Partnership’s common units and many other transfers, as well as purchases and sales. You must include transactions involving the Partnership’s securities listed in the name of your immediate family members and other relatives sharing your household, as well as other entities such as trusts, corporations and partnerships in which you have an interest. If you have doubts about whether to report a particular transaction, please contact me. We will assist you in preparing your Form 4.

You must notify me of any transaction in the Partnership’s securities on the same day that the transaction is executed in accordance with the General Partner’s Short-Swing Trading and Reporting Policy.

If you did not make any transactions during this past month, please sign below and return this form to me by [insert date].

Certification

I did not have any transactions in Rhino Resource Partners LP securities during [insert month and year].

Signature

Type or Print Name

Date

ANNEX F
SECTION 16 COMPLIANCE OFFICER CHECKLIST
FOR SECTION 16 COMPLIANCE PROGRAM

1. Identify the General Partner's Section 16 officers.
2. Review the list of the General Partner's Section 16 officers annually.
 - Have the Board designate the General Partner's Section 16 officers annually.
 - Note "traps for the unwary":
 - The controller must be included if the General Partner does not have a "principal accounting officer."
 - There is a presumption that the Section 16 officers include all executive officers named for purposes of the Partnership's Annual Report on Form 10-K.
 - Consider advising "close calls" (persons not determined to be Section 16 officers but who, because of their responsibilities, could be at risk if the SEC or a unitholder takes a contrary position) of their potential liability and alternatives, including compliance with Section 16(b) trading constraints.
3. Deliver to each director, Section 16 officer and 10% unitholder ("insiders") (a copy of the General Partner's Short-Swing Trading and Reporting Policy (the "Section 16 Policy")).
 - Obtain a certificate from each insider that the Section 16 Policy has been read and will be followed.
 - Consider obtaining annual confirmations about each insider's compliance with the Section 16 Policy.
4. When persons first become insiders, provide them with a memorandum informing them that they are now subject to Section 16 and other federal securities laws and describing the insider's responsibilities and liabilities, attaching the Section 16 Policy.
 - Survey each insider's interest in Partnership units held:
 - Directly;
 - By immediate family members and other relatives sharing insider's household;
 - Through trusts, partnerships or corporations which insider is affiliated; and
 - Through 401(k) and other employee plans.
 - Discuss with the insider the possibility of disclaiming any ownership that is not direct but has to be disclosed.
 - Check whether the insider is trustee of an "insider trust" that may require a separate Form 3.
 - Prepare two original copies of Form 3 for signature.

- File the executed Form 3's and appropriate copies with the SEC and the General Partner's records. Note that the Form 3 is due 10 days after the day the insider was appointed or elected, not 10 days after the end of the month during which the appointment or election took place.
 - Obtain a power of attorney from the insider for Section 16 filings.
 - Maintain the necessary Section 16 records for the insider.
 - Discuss coordination with the insider's financial and legal advisor.
 - Meet with each new Section 16 officer's secretary to make sure the secretary is aware of Section 16 and the monthly notices or required reports.
5. Require insiders to notify the Section 16 Compliance Officer of intended transactions at least two business days prior to their execution, pre-clear the transactions and to report the transaction to the Section 16 Compliance Officer on the same day the transactions are executed.
 6. Send monthly notices to all insiders alerting them to report any trades in Partnership units during the succeeding month (with notices to be received around the beginning of the month).
 7. Prepare Form 4's for each transaction known to the Section 16 Compliance Officer, including option grants and exercises, sales and gifts.
 8. Receive, copy and have the Form 4's delivered by electronic (EDGAR) filing to the SEC. Retain one copy for the Section 16 Compliance Officer's file and return one copy to the reporting insider.
 9. Consider making periodic checks with the broker of each insider who holds Partnership common units in street name to confirm or reconcile the insider's holdings and transactions in Partnership common units.
 10. Plan to file Form 4's even for transactions that are exempt from normal Form 4 filing in order to minimize the risk that the transaction will be overlooked at the time the Form 5's are to be prepared.
 11. Consider distributing periodically (with the monthly notice) information about the current application and interpretation of Section 16.
 12. Consider hosting an annual or biannual education program about Section 16 liability.
 13. For year-end reporting:
 - At year-end, report to each insider all transactions currently reported for the past calendar year and request information about whether there are any other transactions not already reported that must be reported on Form 5. If no Form 5 is required, obtain a certificate from the insider to that effect.
 - At year-end, have each insider certify that all necessary filings of Form 3 and Form 4 have been made or identify those that remain to be filed.
 - Prepare any necessary Form 5's for signature.
 - File the Form 5's within 45 days after fiscal year-end.

14. Maintain a record of each insider's Partnership common units and derivative security holdings, transactions and filings on Form 3, Form 4 and Form 5.
15. Obtain copies of any filed Form 3, Form 4 and Form 5 if the Section 16 Compliance Officer is not filing the forms.