

International, Ltd. with respect to 2010 that were received in 2011 shall be treated as if they were received in 2010.

h. Determination of Certain Matters. All matters concerning the allocation of income, deductions, gains and losses among the Members, including taxes thereon, and accounting procedures not expressly provided for by the terms of this Agreement shall be determined by the Managing Member, whose determination shall be final and conclusive as to all of the Members. The Managing Member may, in his sole discretion, cause the Company to make or revoke any tax election or adopt any tax accounting methodology which the Managing Member deems appropriate.

i. Certain Foreign Employees. Notwithstanding anything to the contrary in this Agreement, the Firm may establish a supplemental bonus plan, a foreign partnership and/or other arrangements for certain employees of foreign offices of the Firm (the "Foreign Bonus Plan"), which shall pay amounts to such employees generally in the same amounts and at the same times as if such employees had been admitted to the Company and been allocated Desk Points, General Points and/or been awarded a portion of a Desk Bonus Pool. All amounts allocated under the Foreign Bonus Plan to an employee shall, as relevant, reduce the amounts otherwise allocable to the participants in the General Pool, or members of the relevant Desk and shall reduce amounts otherwise distributable to the Executives under Section 11 of this Agreement.

j. Expenses. Expenses of the Company shall be allocated among the Non-Managing Members in a fair and equitable manner as determined by the Managing Member; provided that fees, principal and interest paid under the Citi Loan (or any similar loan) shall be allocated to the Non-Managing Members (or to the extent applicable, Departed Non-