

*Proprietary and Confidential*

address, facsimile number or electronic mail address, as applicable, as set forth in the List of Partners, or to such other address or facsimile number as the addressee previously may have specified by written notice given in the manner specified in this 14.4 to the Partnership, in the case of the Limited Partners, or to the Limited Partners, in the case of the Partnership or the General Partner. Notices shall be deemed received one Business Day after they are given, sent or delivered, except that notices sent by first class mail shall be deemed received three Business Days after they are mailed. Notwithstanding anything to the contrary in this 14.4, the General Partner, to the fullest extent permitted by law, shall be deemed to have satisfied its obligations to transmit notices, financial statements and reports pursuant to this 14.4 (other than United States Federal tax statements, schedules and forms if and to the extent not permitted by law to be made available in a manner described in this sentence) and amendments to this Agreement pursuant to 13.1.4 if the General Partner posts such financial statements, reports and/or amendments on a web site and gives notice to the Limited Partners pursuant to the preceding sentences in this 14.4, of the availability of such financial statements, reports and/or amendments, the URL address of the web site and a password for access to such web site, if necessary.

**14.5 ACCOUNTING PROVISIONS.****14.5.1 Fiscal Year.**

The fiscal year of the Partnership shall be the calendar year or, if the Partnership is required to use a different year as its taxable year for federal income tax purposes, such other year.

**14.5.2 Independent Accountants.**

The Partnership's independent public accountants shall at all times be a nationally or regionally recognized independent public accounting firm selected by the General Partner. The General Partner may change the Partnership's accountants from time to time.

**14.6 TAX PROVISIONS.****14.6.1 Classification as Partnership.**

The General Partner (a) will not cause or permit the Partnership to elect (1) to be excluded from the provisions of Subchapter K of Chapter 1 of the Code or (2) to be treated as a corporation for federal income tax purposes or (3) to be treated as an "electing large partnership" as defined in Section 775 of the Code; (b) will cause the Partnership to make any election reasonably determined to be necessary or appropriate in order to ensure the treatment of the Partnership as a partnership for U.S. federal income tax purposes; (c) will cause the Partnership to file any required tax returns in a manner consistent with its treatment as a partnership for U.S. federal income tax purposes; and (d) shall not take any action that would be inconsistent with the treatment of the Partnership as a partnership for such purposes.

**14.6.2 Tax Matters Partner; Partner Tax Information; FATCA.**

- (a) For fiscal years of the Partnership ending prior to January 1, 2018 (or if the effective date of Section 1101 of the Bipartisan Budget Act of 2015 (the "BBA") is extended, such later extended date), the "tax matters partner," as defined in Section 6231 of the Code, of the Partnership (the "Tax Matters Partner") shall be the General Partner. All expenses incurred by the Tax Matters Partner, or the Partnership Representative, in its capacity as such (including professional fees for such accountants, attorneys and agents as the Tax Matters Partner, or the Partnership Representative, in its sole discretion determines are