

Regulations) or, in either case, the inclusion thereon of “interests” in the Fund (within the meaning of section 1.7704-1 of the Treasury Regulations). The General Partner shall furnish the Limited Partners, upon their written request, with a copy of any U.S. Internal Revenue Service Form 8832 filed in respect of the Fund with the U.S. Internal Revenue Service.

(d) Limited Partner Notification Requirements. Each Limited Partner shall notify the General Partner in a timely manner of its intention to (i) file a notice of inconsistent treatment under section 6222(b) of the Code, (ii) file a request for administrative adjustment of Fund items, (iii) file a petition with respect to any Fund item or other tax matters involving the Fund, or (iv) enter into a settlement agreement with the Secretary of the Treasury with respect to any Fund items. Upon receipt of any such notification the General Partner, if it agrees with such Limited Partner’s position, may in its reasonable discretion elect to make such filing or enter into such agreement, as applicable and practicable, on behalf of the Fund or in its own name. The cost of any audits or adjustments of a Limited Partner’s tax return shall be borne solely by the affected Limited Partner. Each Limited Partner shall promptly upon request furnish to the General Partner any information that the General Partner may reasonably request in connection with any election or contemplated election or adjustment under sections 734, 743 or 754 of the Code or with filing the tax returns of the Fund, any Affiliate thereof or any Portfolio Company.

(e) Loans as Equity. For all U.S. tax purposes, the Fund and the Partners shall treat the Loans as equity, and not as indebtedness (as those terms are understood and interpreted pursuant to U.S. tax laws).

(f) Certain Actions. Notwithstanding any other provision of this Agreement, (i) each Limited Partner shall, and shall cause each of its Affiliates and transferees to, take any action requested by the General Partner, and the General Partner may take any action, to ensure that the fair market value of any Interest that is transferred in connection with the performance of services is treated for U.S. federal income tax purposes as being equal to the “liquidation value” (within the meaning of Prop. Treas. Reg. section 1.83-3(l)) of that Interest (and that each such Interest is afforded pass-through treatment for all applicable U.S. federal, state or local income tax purposes) and (ii) without limiting the generality of the foregoing, to the extent required in order to attain or ensure such treatment under any applicable law, Treasury Regulation, Revenue Procedure, Revenue Ruling, Notice or other guidance governing partnership interests transferred in connection with the performance of services, such action may include authorising and directing the Fund or the General Partner to make any election, agreeing to any condition imposed on such Limited Partner, its Affiliates or its transferees, executing any amendment to this Agreement or other agreements, executing any new agreement, making any tax election or tax filing and agreeing not to take any contrary position.