

Partner shall not be liable to the Fund or any of the Limited Partners pursuant to this Section 6.10(a) as a result of the tax structure used in the Fund's acquisition of Portfolio Investments other than in the case where its actions under this Section 6.10(a) constitute Disabling Conduct.

(b) Notwithstanding the provisions of Section 6.10(a), prior to the Fund making any Direct Secondary or Co-Investment in a jurisdiction outside the United States of America, the General Partner shall use commercially reasonable efforts to obtain professional advice as to whether (in light of the then existing law) such Direct Secondary or Co-Investment is reasonably expected to cause the Limited Partners, solely as a result of the Limited Partners being limited partners in the Fund and without regard to the tax status of any particular Limited Partner (such as the availability of tax treaty benefits to any Partner, the taxable or tax-exempt status of any Partner, or the U.S. or non-U.S. status of any Partner), to be required either (i) to file an income tax return in such jurisdiction (other than in connection with an application for a refund of withholding or similar taxes) or (ii) to pay income tax in such jurisdiction, in each case with respect to non-Fund income.

(c) The General Partner shall, upon the written request and at the expense of any Limited Partner, use commercially reasonable efforts to assist or provide such Limited Partner with any information reasonably requested by such Limited Partner, in order to obtain any available exemption from, reduction in, or refund of, withholding or other taxes imposed on such Limited Partner or any of its partners by any taxing authority with respect to income or distributions from the Fund, *provided* that in determining the reasonableness of a request, the General Partner shall be entitled to consider the cost which would be imposed on the General Partner or the Fund of complying with such request.

(d) The General Partner shall, upon the written request and at the expense of any Limited Partner, use commercially reasonable efforts to make such filings and take such other actions as may be reasonably specified by such Limited Partner in order to recover for such Limited Partner any taxes withheld or paid by the Fund with respect to such Limited Partner, if such filings may be made or such action taken by the General Partner in its capacity as general partner of the Fund and may not be made or taken by such Limited Partner on its own behalf, *provided* that in determining the reasonableness of a request, the General Partner shall be entitled to consider the cost which would be imposed on the General Partner or the Fund of complying with such request. For the avoidance of doubt, notwithstanding any other provision of this Section 6.10(d), (i) the General Partner shall not be required to take any action or provide any information or documentation if the General Partner determines in its sole discretion that so doing would create an undue burden on the Fund or the General Partner, (ii) nothing in this Section 6.10(d) shall require either the Fund or the General Partner to perform any act that the General Partner in good faith believes may not be in the best interests of the Fund or its