

determined by the General Partner following a request by an ERISA Partner and consultation between such ERISA Partner and the General Partner, (vi) as may be required in connection with an audit by any taxing authority, (vii) to its investors, limited partners or shareholders, but only to the extent required under its limited partnership agreement, shareholders' agreement or other operative documents or in accordance with its ordinary commercial practice and only with respect to the identity of the Fund and the identity of Portfolio Investments, the amounts of and reasons for Drawdowns and Distributable Cash and changes in the Value of Portfolio Investments (including a brief explanation of such changes) and (viii) to its investors, bona fide prospective investors, limited partners or shareholders as the General Partner shall either have generally agreed may be provided or shall, in any specific instance, have agreed may be so provided, *provided* that, in respect of the disclosure described in clauses (ii) – (iv), such Limited Partner shall notify, to the extent permitted by law, the General Partner prior to such disclosure. The foregoing shall not limit the disclosure of the tax treatment or tax structure of the Fund (or any transactions undertaken by the Fund). As used in this Section 13.10, the term “tax treatment” refers to the purported or claimed U.S. federal income tax treatment and the term “tax structure” refers to any fact that may be relevant to understanding the purported or claimed U.S. federal income tax treatment, *provided* that, for the avoidance of doubt, (A) except to the extent otherwise established in published guidance by the U.S. Internal Revenue Service, tax treatment and tax structure shall not include the name of or contact information for, or any other similar identifying information regarding the Fund, any Related Investment Fund or any of their investments (including the names of any employees or affiliates thereof) and (B) nothing in this Section 13.10 shall limit the ability of a Limited Partner to make any disclosure to such Limited Partner's tax advisors or to the U.S. Internal Revenue Service. In the event that a Limited Partner (or anyone to whom such Limited Partner has transmitted such information) becomes legally required (or reasonably determines that it is legally required) to disclose any such information, such Limited Partner shall promptly notify the General Partner in writing of such requirement prior to any such disclosure so that the General Partner, the Manager and/or the Fund may seek a protective order or other appropriate remedy. In the event that such protective order or other remedy is not obtained, or that the General Partner waives compliance with the provisions of this Section 13.10, such Limited Partner may disclose such information as it is legally required to disclose (or that it reasonably determines it is legally required to disclose), and such Limited Partner agrees to use its reasonable best efforts to obtain assurance that confidential treatment will be accorded the information so disclosed. Notwithstanding any other provision of this Agreement, the General Partner or Manager shall have the right to keep confidential from Limited Partners for such period of time as the General Partner or Manager determines is reasonable (x) any information that the General Partner or Manager reasonably believes to be in the nature of trade secrets and (y) any other information (1) the disclosure of which the General Partner or Manager believes is not in the best interest of the Fund or any Related Investment Fund or could damage the Fund or its investments or (2) that the Fund, or any Related Investment Fund, the General Partner,