

6231(a)(7) of the Code and the Tax Matters Partner shall exercise any authority permitted the Tax Matters Partner under the Code. The Tax Matters Partner shall prepare and file, or cause the accountants of the Partnership to prepare and file, a U.S. federal information tax return in compliance with Section 6031 of the Code and any required U.S. state, local and non-U.S. income tax and information returns for each tax year of the Partnership. In the event the Partnership is the subject of an income tax audit by any U.S. federal, state, local or foreign authority, to the extent the Partnership is treated as an entity for purposes of such audit, including administrative settlement and judicial review, the Tax Matters Partner is authorized to act for, and its decision shall be final and binding upon, each Partner. All expenses incurred in connection with any such audit, investigation, settlement or review shall be borne by the Partnership. Each person (a "**Pass-Thru Partner**") that holds or controls an Interest on behalf of, or for the benefit of another person or persons, or which Pass-Thru Partner is beneficially owned (directly or indirectly) by another person or persons shall, within thirty (30) days following receipt from the Tax Matters Partner of a notice or document, convey such notice or document in writing to all holders of beneficial interests in the Partnership holding such interest through such Pass-Thru Partner. The General Partner may delegate its authority as Tax Matters Partner or otherwise rely on a third party in fulfilling its obligations hereunder.

Section 14.05. Auditors. Any of KPMG, PricewaterhouseCoopers LLP, Deloitte Touche Tohmatsu or Ernst & Young LLP shall be the initial independent certified public accountants for the Partnership (the "**Auditors**"). The General Partner thereafter shall annually engage the Auditors on behalf of the Partnership. The Auditors shall perform an audit of the Partnership's financial statements for each Fiscal Year in accordance with Section 14.02. The General Partner shall have the authority in its discretion at any time to remove the Auditors with or without cause and to select replacement Auditors.

ARTICLE 15

POWER OF ATTORNEY

Section 15.01. Appointment; Power. Each of the Limited Partners hereby irrevocably makes, constitutes and appoints the General Partner, the Investment Manager and each officer of the General Partner or the Investment Manager, and the liquidating General Partner, if any, in such capacity as liquidating General Partner for so long as it acts as such, and each of them (each such Person, an "**Attorney**"), as such Limited Partner's true and lawful agent and attorney in fact, with full power of substitution, and with full power and authority to act in such Limited Partner's name and on such Limited Partner's behalf, to make, execute, deliver, swear to, acknowledge, file and record (i) copies of this Agreement, and any amendment, modification or change to this Agreement adopted as herein provided; (ii) the agreement of limited partnership (or equivalent agreement) and any amendment, modification or change to such agreement of any Parallel Investment Entity established in accordance with the provisions of this Agreement; (iii) all certificates, notices, agreements and other instruments deemed necessary by the General Partner, the Investment Manager or any liquidating General Partner to carry out the provisions of this Agreement or applicable law (including any notices required in relation to Section 2.05), or to permit the Partnership to be treated as a partnership for U.S. federal income tax purposes, or to provide limited liability to Limited Partners in each jurisdiction in which the Partnership may be doing business, or to permit Transfers of Interests of Limited Partners or the admission of