

*Proprietary and Confidential*

or accounting requirements (including, but not limited to, those relating to the adjustment of the tax basis of any asset of the Partnership or the interest in the Partnership of any Partner) that may be imposed under Section 1045 of the Code, and shall not be required to provide any information necessary to enable such Partner to comply with or elect the application of Section 1045 of the Code, in each case with respect to rollovers of qualified small business stock by the Partnership or by or on behalf of any Partner.

**14.6.4 Electing Investment Partnership.**

Each Limited Partner hereby agrees and covenants that it shall not make an election under Section 732(d) of the Code without the prior written consent of the General Partner. The General Partner may, but shall not be obligated to, cause the Partnership to make an election under Section 754 of the Code or an election to be treated as an "electing investment partnership" within the meaning of Section 743(e) of the Code. If the Partnership elects to be treated as an electing investment partnership, each Limited Partner shall (i) cooperate with the Partnership to maintain such status, (ii) not take any action that would be inconsistent with such election, (iii) provide the General Partner with any information necessary to allow the Partnership to comply with its tax reporting and other obligations as an electing investment partnership, and (iv) provide the General Partner and such Limited Partner's transferee, promptly following the transfer of such Limited Partner's interest, with the information required under the Code, Internal Revenue Service Notice 2005-32 (or any successor guidance) or otherwise to be furnished to the Partnership or such transferee, including such information as is necessary to enable the Partnership and such transferee to compute the amount of losses disallowed under Section 743(e) of the Code. Whether or not the Partnership makes an election to be treated as an electing investment partnership, each Limited Partner or former Limited Partner shall, promptly upon request, provide the General Partner with any information related to such Partner necessary to allow the Partnership to comply with (a) its obligations to make tax basis adjustments under Sections 734 or 743 of the Code and (b) any other tax reporting obligations of the Partnership. In addition, to the extent that the transfer to a Limited Partner (or the transfer of interests in a Limited Partner) results in the Partnership adjusting the basis of Partnership property, each Limited Partner that receives an interest in the Partnership by reason of such transfer (or, in the case of the transfer of interests in a Limited Partner, such Limited Partner) hereby agrees to reimburse the Partnership and/or the General Partner within 10 business days for any expenses (including, without limitation, accounting fees) reasonably incurred by the Partnership and/or the General Partner (and their respective affiliates) from time to time in connection with effecting such adjustments to the basis of Partnership property and any corresponding adjustments to the calculation of Partnership gains and losses as it relates to such transfer.

**14.6.5 Tax Reporting Consistency.**

For United States federal, state and local income tax purposes, each Limited Partner shall report the tax items attributable to its participation in the Partnership on its income tax returns in a manner consistent with the tax treatment of such items as (or to be) reported to it by the Partnership on Internal Revenue Service Form 1065 Schedule K-1 (or any such successor form or schedule).

**14.7 GENERAL PROVISIONS.****14.7.1 Power of Attorney.**

Each of the undersigned by execution of this Agreement (including by execution of a counterpart signature page hereto directly or by power of attorney) constitutes and appoints the General Partner as its true and lawful representative and attorney-in-fact, in its name, place and stead, to make, execute, sign, acknowledge and deliver or file (a) the Certificate of Limited Partnership and any other instruments, documents and certificates which may from time to time be required by any law to effectuate, implement