on the Closing Date then no interest shall be due from Buyer to Seller on the closing payment If Buyer does not provide Seller a federal reference number until after 11 a.m., Central Standard Time, on the Closing Date then Buyer shall pay to Seller interest on the closing payment at an annual rate equal to 6% per annum from and including the Closing Date to but not including the next business day following the Closing Date.

(b) Purchase Price Adjustment. Within five (5) business days following the date on which the Final Closing Statement of Net Assets is determined, either Buyer will pay Seller the Positive Purchase Price Adjustment or Seller will pay Buyer the Negative Purchase Price Adjustment, in either case, together with interest thereon at the rate of 6% per annum from and including the Closing Date until but not including the date paid (the **"Purchase Price Adjustment"**). A **"Positive Purchase Price Adjustment"** means the amount by which the combined net assets for the Champion Companies shown on the Final Closing Statement of Net Assets is more than the combined net assets amount shown on the Peg Statement of Net Assets. A **"Negative Purchase Price Adjustment"** means the amount by which the combined net assets for the Champion Companies shown on the Final Closing Statement of Net Assets is less than the combined net assets amount shown on the Peg Statement of Net Assets.

(c) Method of Payment. All payments pursuant to this Section 2.2 shall be in U.S. Dollars and be made in immediately available funds by wire transfer pursuant to instructions provided in writing by the recipient of the funds.

2.3. Closing Statement of Net Assets. Within 75 days following the Closing Date, Buyer shall prepare and deliver to Seller a combined statement of net assets of the Champion Companies as of the close of business on the Closing Date (the **"Preliminary Closing Statement of Net Assets"**) The Preliminary Closing Statement of Net Assets and the final statement of net assets as of Closing as determined in accordance with Sections 2.3, 2 4, 2 5, 2 6 and 2.7 (the **"Final Closing**