(h) all business books and records (in any form or medium), including originals or copies of all accounting books and records (other than such books and records which are maintained for tax purposes except the tax records of the Canadian Subsidiary which will be included in the Assets), cost information, sales and pricing data, customer lists, distributor lists, supplier lists, quality records and reports, operating and maintenance manuals which relate primarily to the Business;

(i) all credits, security deposits, advance payments and prepaid expenses relating primarily to the Business for periods after the Closing Date to the extent reflected on the Final Closing Balance Sheet;

(j) all accounts and notes receivable (excluding inter- and intra-company receivables, which shall be treated as provided in Section 5.7) relating primarily to the Business and all other evidences of indebtedness owing from any Person other than Seller or any Continuing Affiliate to the Division;

(k) all licenses, permits, approvals, consents, orders, certificates and authorizations issued by any Government Authority relating primarily to the Business (the "Government Permits"), subject to Section 5.12;

(l) subject to the applicable provisions of the Insurance Agreement, the Whitman Agreements and Section 2.2(g), all rights to causes of action, lawsuits, judgments, claims and demands of any nature available to or being pursued by Seller or the Canadian Subsidiary to the extent relating to any Assumed Liabilities (except to the extent Buyer has previously received indemnity payments from Seller with respect thereto) or any Asset or otherwise relating to the Business whether arising by way of counterclaim or otherwise except to the extent related to Retained Assets or Retained Liabilities;

(m) cash, certificates of deposit, cash equivalents and bank accounts held by the Canadian Subsidiary on the Closing Date;

(n) the Canadian Shares;

(o) subject to Section 2.2(m) and Section 5.12, all warranties, indemnities and similar rights in favor of Seller or the Canadian Subsidiary to the extent relating to any Assumed Liabilities (except to the extent Buyer has been indemnified by Seller with respect thereto), any Asset or otherwise relating to the Business, whether such rights arise prior to or after the Closing, except, in all cases, to the extent relating to the Retained Assets or the Retained Liabilities;