

(e) all insurance policies, binders, and related prepaid expenses, subject to the provisions of the Insurance Agreement;

(f) all rights, claims, actions and causes of action which Seller or any Affiliates of Seller may have against any Government Authority for any refund, credit, carryback or carryforward of any type with respect to Taxes as provided in Article VII and all rights under any tax sharing agreements;

(g) subject to the applicable provisions of the Insurance Agreement, all rights, claims, actions and causes of action which Seller or any Affiliate of Seller may have against any Person to the extent related to any Retained Liabilities or Retained Assets, including all proceeds remitted to Seller from claims, rights and choses in action with respect thereto (including the Insurance Litigation), or to Assumed Liabilities to the extent Buyer has previously received indemnity payments from Seller with respect thereto, and all reserves and receivables relating to the Insurance Litigation;

(h) any assets, properties, rights, operations or businesses of Seller or any Continuing Affiliate other than the Assets and those relating to the Business, including the capital stock or other equity interest held by Seller or any Continuing Affiliate in any entity other than the Canadian Subsidiary;

(i) any asset, property, interest in property or right owned by Seller or any Affiliate of Seller and used or generated primarily in connection with Seller's corporate staff function with respect to the Business and only incidentally used or held in connection with the Business, including, without limitation, such property and assets located in Hampton, New Hampshire and any other asset, property, interest in property or right described on Schedule 2.2(i) that is used by or shared with any business unit of Seller other than the Division;

(j) the real property in Mahwah, New Jersey including all improvements and structures thereon and fixtures and appurtenances thereto (except as provided in Section 2.1(r));

(k) the real property in Lindsay, Ontario, including all improvements and structures thereon and fixtures and appurtenances thereto;

(l) any inter- or intra-company receivables owed to the Division from Seller or any Continuing Affiliate;

(m) the Whitman Agreements, including all rights of Seller thereunder; and