been prepared based on the books and records of Seller in accordance with GAAP applied on a consistent basis (except as set forth in the notes to such Financial Statements) and (y) present fairly, in all material respects, the financial position, results of operations, and cash flows of the Division as of such date or for such year, except as set forth in the notes to such Financial Statements. Solely for purposes of Section 9.1 (and not for any other purpose including Article XI), the representations and warranties contained in this Section 3.3 shall include environmental matters.

Section 3.4 Undisclosed Liabilities. To Seller's Knowledge, there are no liabilities or obligations of any nature whether absolute, accrued, contingent or otherwise, and whether due or to become due, arising out of or relating to the Business, except (a) to the extent accrued or reflected or reserved against on the Final Closing Balance Sheet, (b) as disclosed in the Schedules hereto, (c) liabilities and obligations under Contracts, Leases and Government Permits which are not of sufficient materiality to require disclosure in Schedules 3.9(a) or 3.13, (d) with respect to making this representation solely on the date hereof, liabilities on the Financial Statements or arising in the ordinary course of business since December 31, 1993 that are of a kind or type which would be included in a balance sheet prepared by Seller in accordance with its normal policies and procedures, (e) asbestos-related