which include pricing inventory items which will be included in the physical count at standard costs which will be the same as those utilized to arrive at the inventory amount included in the Adjusted December Balance Sheet, except where standards have been revalued during the Change Period. The parties agree that the normal yearly standard revaluation will not be recorded in the Closing Balance Sheet or Adjusted Closing Balance Sheet. In addition, the Closing Balance Sheet and Adjusted Closing Balance Sheet will reflect the results of a fixed asset physical existence test as regards to any fixed asset having a net book value greater than $25,000 to be conducted by Seller and observed by Buyer immediately following the Closing Date in accordance with procedures to be mutually agreed to by the parties. The net book value of fixed assets unable to be physically located prior to delivery to Buyer of the Closing Balance Sheet and Adjusted Closing Balance Sheet will be excluded from the Closing Balance Sheet and Adjusted Closing Balance Sheet except that no adjustment will be made to exclude any such fixed asset if evidence supporting the fact that the fixed asset was not physically in existence on December 31, 1993 is available. A listing of fixed assets to be included in the fixed asset physical will be based on a fixed asset listing prepared by Seller as of the date of the most recent, prior to Closing Date, normally prepared balance sheet of the Division and will include a reconciliation of the total on the fixed asset listing to the net fixed asset balance on said balance