"Salaried Full Funding Liabilities" means the actuarial accrued liability with respect to all Employees and Former Employees who participated in the Cooper Salaried Plan immediately prior to the Closing determined as of the Salaried Plan Transfer Date by the Cooper Salaried Plan's actuary in accordance with the actuarial assumptions, methods and factors set forth on Disclosure Schedule 6.4(a) using the Demographic Data used to calculate the Transfer Plan Liabilities. The Cooper Salaried Plan's actuary shall, within ninety (90) days of the date Buyer and Seller furnish the required Demographic Data, determine the Transfer Plan Liabilities and the Salaried Full Funding Liabilities as of the Salaried Plan Transfer Date and shall deliver a report to Seller, at Seller's expense, setting forth the details of the determination of the values of the Transfer Plan Liabilities and the Salaried Full Funding Liabilities

The **"Hourly Full Funding Liabilities"** means the actuarial accrued liability with respect to all Employees and Former Employees who participated in the Automotive Hourly Plans prior to the date said Automotive Hourly Plans were merged to form the Champion Pension Plan determined in accordance with the actuarial assumptions methods and factors set forth on Disclosure Schedule 6.4 (a) and the following procedures. Using the participant data used for the January 1, 1998 actuarial valuations for each of the Automotive Hourly Plans, the actuary for the Automotive Hourly Plans shall calculate the actuarial accrued liability or actuarial reserve for each Plan as of January 1, 1998 using the actuarial assumptions, methods and factors set forth on Disclosure Schedule 6.4 (a). This January 1, 1998 actuarial accrued liability or actuarial reserve for each Automotive Hourly Plan shall be adjusted to take into consideration the time period between January 1, 1998 and the Salaried Plan Transfer Date using the actuarial assumptions, methods and factors set forth on Disclosure Schedule 6.4 (a), and further adjusted for actual benefit payments made from January 1, 1998 through the Salaried Plan Transfer Date to produce an adjusted actuarial accrued liability or actuarial reserve for each Automotive Hourly Plan. The adjusted actuarial accrued liability or actuarial reserve for all Automotive Hourly Plans will be aggregated to produce the Hourly Full Funding Liabilities. The Automotive Hourly Plan's actuary shall within ninety (90) days of the Salaried Plan Transfer Date