(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

(n) all reserves, accruals or deposits established or made with respect to workers' compensation liabilities to the extent they arise from or relate to workers compensation obligations which are retained by Seller pursuant to Section 6.3(c).

Section 2.3 Assumption of Liabilities. Notwithstanding anything to the contrary herein (other than Retained Liabilities), at and effective as of the Closing, Buyer shall assume and become liable for, and shall pay, perform and discharge as and when due all of the Assumed Liabilities (as defined below). The Assumed Liabilities shall mean all debts, liabilities, claims, demands, expenses, commitments and obligations (whether accrued or not, known or unknown, disclosed or undisclosed, fixed or contingent, asserted or unasserted,