actually occurring between the two dates, as well as certain specific provisions of this Section 2.7. The parties also acknowledge and agree, except as specifically provided in Section 2.7, that the adjustment contemplated by Section 2.9 can only be properly determined if the Final Net Worth is calculated consistently with the Adjusted Net Worth as reflected on the Adjusted December Balance Sheet. Accordingly, the Adjusted Closing Balance Sheet shall be prepared in accordance with the provisions of this Section 2.7 and otherwise utilizing the same methods, principles, practices and procedures as those utilized in preparing the Adjusted December Balance Sheet. The Closing Balance Sheet shall be prepared using the same methods, practices and procedures as those used in preparing the Financial Statements. In the event a transaction, fact or circumstance results in an Asset or Assumed Liability at the Closing Date of a kind or type which did not exist at the Adjusted December Balance Sheet date, the accounting for such Asset or Assumed Liability will be consistent with the Division's normal accounting methods, principles, practices, and procedures for recording such an Asset or Assumed Liability, so long as the resulting amount of such Asset or Assumed Liability is in accordance with GAAP and if not then accounted for in accordance with GAAP.

The parties agree that the aforementioned requirement for consistency is to be interpreted and construed based on the language and examples which follow. To illustrate, if certain