Buyer and its Affiliates will be responsible for the third party debt of the Champion Companies set forth in Disclosure Schedule 2.3(m) and the obligations of the Champion Companies relating to the industrial development revenue bonds described in Section 5 23 below.

5.23. Assignment of Bonds to Buyer. Seller holds and is entitled to receive payments under the following industrial development revenue bonds:

(a) $7,200,000 City of Scottsville, Kentucky Industrial Building Revenue Bond (Wagner Electric Corporation Project) Series 1994;

(b) $7,600,000 City of Glasgow, Kentucky Industrial Building Revenue Bond (Wagner Electric Corporation Project);

(c) $20,000,000 Industrial Development Board of the Town of Sparta, Tennessee Revenue Bond (Wagner Lighting Division of Cooper Automotive, Inc. Project) Series 1995; and

(d) $4,100,000 Industrial Development Board of the City of Smithville, Tennessee Revenue Bond (Moog Automotive, Inc. Project) Series 1995.

The payments due to Seller under these bonds are funded by real estate lease payments from certain Champion Companies. At Closing, Seller shall assign to Buyer, or its designated Affiliate, all of Seller's rights and interest under such bonds including the right to receive any payment due thereunder after the Closing Date.

5.24. Transition Services Agreement. The parties shall commence negotiating a mutually acceptable agreement pursuant to which Seller and its Affiliates shall assist Buyer and its Affiliates in certain areas, such as employee benefits, claims management and environmental in the transition of the Business to Buyer's control after Closing.