inventory at the Closing Date is determined to be defective and the exact same inventory existed at the December Balance Sheet date and there is no available evidence that its condition had changed between the two dates, no write-down of the inventory at the Closing Date would be warranted. If the same defective inventory was produced during the period from December 31, 1993 through the Closing Date (the "Change Period") or if there is evidence indicating that the condition of the inventory deteriorated during the Change Period then a write-down would be appropriate because it would have resulted from the operations of the Division during the Change Period. To further illustrate this concept, if a liability account at the December Balance Sheet date was estimated utilizing a computational method but recorded in the December Balance Sheet at the amount determined by the computation plus $500,000, then at the Closing Date the liability should be computed utilizing the same computational method and then increased by the same additional $500,000. Any asset related reserve, accrual or allowance which was included in the Adjusted December Balance Sheet at an amount in excess of or less than the amount of such asset related reserve, accrual or allowance calculated in accordance with the formulary or other calculation methodology of the Division will be included in the Adjusted Closing Balance Sheet at an amount which is equally in excess of or less than the amount of such asset related reserve, accrual or allowance calculated as of the Closing Date in accordance with the same