for each adjustment either Seller's proposed adjustment or Buyer's position with respect to Seller's proposed adjustment. The decision by the Accounting Arbitrator shall be in writing (including an explanation of the reasons for the determination) and shall be delivered to both Buyer and Seller. The Accounting Arbitrator's decision shall be conclusive and binding upon the parties and may be entered and enforced in any court of competent jurisdiction. The parties agree to submit to the jurisdiction of any such court solely for the enforcement of such award or decision. The party that proposes a total adjustment that differs more from the Accounting Arbitrator's award shall pay the fees and expenses of the Accounting Arbitrator, so that if in arbitration, the first party has argued for a total adjustment of $100,000, the second party for a total adjustment of $30,000 and the Accounting Arbitrator awards a $50,000 adjustment, the first party shall pay such fees and expenses. If the Accounting Arbitrator is engaged, the Final Closing Statement of Net Assets will be determined by adjusting the Preliminary Closing Statement of Net Assets for those of Seller's adjustments accepted by Buyer's Letter, those mutually agreed to by the parties and those determined by the Accounting Arbitrator.

2.8. Notices Relating to the Closing Statement of Net Assets. Notwithstanding Section 11.6, all notices and other communications under Sections 2.4, 2.5, 2.6 and 2.7 shall be delivered to the individuals listed below and shall be sufficiently given for all purposes hereunder if in writing and delivered personally, sent by documented overnight delivery services, or certified mail return receipt requested:

If to Seller: Cooper Industries, Inc.
600 Travis
Suite 5800
Houston, Texas 77002
Attn: Terry A. Klebe,
Vice President and Controller

If to Buyer: Federal-Mogul Corporation
26555 Northwestern Highway
Southfield, Michigan 48034