

This Agreement shall be binding upon Parent, Worldwide and each Subsidiary of Parent that is a signatory hereto and the Subsidiaries of Parent that become parties hereto pursuant to Paragraph 20 hereof. Worldwide agrees to cause all of its Subsidiaries to follow this Agreement. This Agreement shall inure to the benefit of, and be binding upon, any successors or assigns of the parties hereto, including, without limitation, any Subsidiary of Worldwide that becomes a party hereto pursuant to Paragraph 20 and including Pneumo, as successor to Worldwide pursuant to the Merger. Worldwide and each other party hereto may assign their right to receive payments under this Agreement but may not assign or delegate their obligations hereunder.

13. Interpretation.

This Agreement is intended to calculate and allocate certain Federal and state and local income tax liabilities of Parent and the Worldwide Group, and any situation or circumstance concerning such calculation and allocation that is not specifically contemplated hereby or provided for herein shall be dealt with in a manner consistent with the underlying principles of calculation and allocation in this Agreement.

14. Legal and Accounting Fees.

Any fees or expense for legal, accounting or other professional services rendered in connection with (i) the preparation of a consolidated Federal or combined state or local income tax return for the Group, members of the Group (to the extent that such services reasonably pertain to the tax liability of members of the Worldwide Group rather than any other members

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of the Group) or the Worldwide Group, (ii) the application of the provisions of this Agreement or (iii) the conduct of any audit, conference or proceeding of the Internal Revenue Service or relevant state or local authorities or judicial proceedings relevant to any determination required to be made hereunder shall be allocated between Parent and Worldwide in a manner resulting in Worldwide bearing a reasonable approximation of the actual amount of such fees or expenses hereunder reasonably related to, and for the benefit of, Worldwide and its Subsidiaries, rather than to or for other members of the Group.

15. Limitation On Additional Tax Agreements; Effect of the

Agreement.

This Agreement shall determine the liability of Parent, and the members of the Worldwide Group to each other as to the matters provided for herein, whether or not such determination is effective for purposes of the Code or the Treasury Regulations promulgated thereunder or state or local revenue laws and regulations, financial reporting purposes or other purposes. Subject to Paragraph 16, nothing contained herein shall preclude Parent from entering into any agreement with any other Subsidiary of Parent concerning allocation of tax liabilities or Worldwide from entering into any agreement with any Subsidiary of Worldwide concerning allocation of tax liabilities.

16. Entire Agreement; Assignment.

This Agreement embodies the entire understanding among the parties relating to its subject matter and supersedes and terminates all prior