formulary or other calculation methodology utilized in the Adjusted December Balance Sheet. Any reserve or accrual included in the Adjusted December Balance Sheet as a liability the amount of which was in excess of or less than the Division's reasonable estimate at December 31, 1993 of the actual underlying liability, commitment, obligation, cost of management action plan or other matter will be included in the Adjusted Closing Balance Sheet at an amount which is equally in excess of or less than the Division's reasonable estimate at the Closing Date of the actual underlying liability, commitment, obligation, cost of a management action plan or other matter. Knowledge, as of the Closing Date or obtained during the preparation and review of the Adjusted Closing Balance Sheet, of an error, omission or other inaccuracy included in the Adjusted December Balance Sheet that was either not known or known and not corrected in the Adjusted December Balance Sheet does not constitute a change resulting from the operations of the Division and accordingly the Adjusted Closing Balance Sheet should be prepared so as to include the same effect on Adjusted Net Worth that resulted from the error, omission or inaccuracy included in the Adjusted December Balance Sheet.

The Adjusted Closing Balance Sheet which should be in the same format as the Adjusted December Balance Sheet, will consist of (i) a balance sheet column reflecting the net assets