2.6. <u>Conference to Resolve Proposed Adjustments</u>. As soon as practicable, but not later than 30 days following the receipt by Seller of Buyer's Letter, if any, the parties shall confer, whether by telephone or in person, and endeavor to mutually resolve any of Seller's adjustments not agreed to in Buyer's Letter. If the parties reach agreement on these adjustments, if any, then the Final Closing Statement of Net Assets shall be determined by adjusting the Preliminary Closing Statement of Net Assets for the adjustments agreed to in Buyer's Letter and those mutually resolved by the parties

2.7. <u>Resolution by Accounting Arbitrator</u>. If the parties do not meet within the 30 day period set forth in Section 2.6, or they fail to agree to meet at some later date, or they meet but are unable to resolve to their mutual satisfaction all of the adjustments set forth in Seller's Letter, then the parties shall jointly engage the Atlanta office of the firm of Pricewaterhouse Coopers (the "**Accounting Arbitrator**") to resolve any of Seller's adjustments which remain unresolved. The parties shall furnish the Accounting Arbitrator with a copy of the Agreement, the Peg Statement of Net Assets, the Preliminary Closing Statement of Net Assets, Seller's Letter, Buyer's Letter and any other relevant correspondence between the parties. The Accounting Arbitrator shall, within 45 days from the date such documents are furnished, complete its review and render a written report setting forth its conclusion with respect to each of Seller's adjustments which were unresolved between the parties. The Accounting Arbitrator shall be granted access to the books and records of the Champion Companies as well as the working papers or other documents which either party or its accountants or auditors may have that relate to the Preliminary Closing Statement of Net Assets and any other documents or information which the Accounting Arbitrator may deem appropriate The Accounting Arbitrator's review shall be limited to the purpose of determining whether, in respect of each of those items and amounts as to which Buyer and Seller do not agree, Seller's proposed adjustment or Buyer's position with respect to Seller's proposed adjustment is more nearly in accordance with the terms of this Agreement. The parties shall have the right to submit written materials to the Accounting Arbitrator in accordance with procedures to be set forth in the engagement letter between the parties and the Accounting Arbitrator. In arriving at its determination the Accounting Arbitrator must select