

the foregoing other than the Business (including all liabilities and obligations relating to or arising out of the following divisions or companies: the railroad products division of a predecessor to Seller and such division's predecessors (subject to Section 2.3(q)), Abex Aerospace Division, SinterMet division, Cleveland Pneumatic Company, NWL Control Systems Division, Abex NWL Aerospace Division, Jetway Systems Division, Mead Fluid Dynamics, Remco Hydraulics, Defense Systems, Abex Industrial, S.A. de C.V., PAH Mexico, Inc., Abex Finanziaria S.r.l., Abex Rail S.A., Abex Industries, S.A., Ateliers et Founderies B. Piret S.A. and Abex Equipments S.A.);

(i) all liabilities and obligations under tax sharing agreements;

(j) any inter- or intra-company payables owed by the Division to Seller or any Continuing Affiliate;

(k) until the occurrence of a Whitman Event, all Whitman Indemnifiable Retained Environmental Liabilities (except to the extent such liabilities are also referred to in Sections 2.4(a), (d) or (h) which shall continue to be Retained Liabilities following the Whitman Event);

(l) all Retained Asbestos Product Liabilities until, in the case of liabilities and obligations described in clauses (i) or (ii) of Retained Asbestos Product Liabilities, the occurrence of a Whitman Event; and