sheet. Copies of the listing of assets to be physically verified, the total fixed asset listing and the above described balance sheet and reconciliation shall be furnished by Seller to Buyer prior to Closing. In addition, the $44.3 million net book value of the purchase accounting component of the Adjusted December Balance Sheet relating to goodwill will be the same on the Adjusted Closing Balance Sheet. Accordingly, purchase accounting amortization of goodwill during the Change Period will not be considered part of the operations of the Business for purposes of this Section. Retained Liabilities pursuant to clauses (D), (E) and (F) of Section 6.3(c) shall be included on the Adjusted December Balance Sheet and shall be excluded from the Adjusted Closing Balance Sheet. Neither the Adjusted December Balance Sheet nor the Adjusted Closing Balance Sheet shall include any reserves or receivables with respect to the Insurance Litigation. The Adjusted December Balance Sheet shall not include any reserves for a SFAS No. 106 (Post-Retirement Benefits Other Than Pensions) liability for employees other than Current Canadian Employees and Current U.S. Employees as if the Closing Date had been December 31, 1993. The Adjusted Closing Balance Sheet shall not include any reserves for a SFAS 106 liability for employees other than Current Canadian Employees and Current U.S. Employees nor any reserves for liabilities for retiree medical benefits to Current U.S. Employees who do not become Transferred U.S. Employees.