(d) If any dispute raised by Buyer in Buyer's Letter shall not have been resolved to the mutual written satisfaction of each party hereto (such disputes being referred to as the "Unresolved Changes") within twenty (20) days after Buyer's receipt of Seller's Letter (or such additional period as the parties may mutually agree upon in writing), the parties shall mutually engage the Accounting Arbitrator to review the Unresolved Changes and resolve them consistent with the terms of Section 2.7. The Accounting Arbitrator shall be entitled to the privileges and the immunities of an arbitrator. The parties shall, within five (5) days after the expiration of the twenty (20) day period referred to in the first sentence of this paragraph, present their differences in writing (each party promptly providing to the other a copy of all documents submitted) to the Accounting Arbitrator and shall cause the Accounting Arbitrator promptly to review this Agreement and the Unresolved Changes. Either party or the Accounting Arbitrator may request that each of the parties present oral arguments to the Accounting Arbitrator in the presence of the other party at any time prior to the Accounting Arbitrator's resolution of the Unresolved Changes. Each party shall have the right to respond to the other party's submissions, provided that such responses be made reasonably promptly and a copy thereof is provided to the other party. The Accounting Arbitrator shall be instructed to resolve the dispute over the Unresolved Changes within thirty (30) days of its engagement. Within said thirty (30)