deliver a report to Seller at Seller's expense setting forth the details of the determination of the Hourly Full Funding Liabilities.

Upon receipt of the reports prepared by the respective actuaries, Seller shall deliver to Buyer for its review a copy of the reports and the underlying information necessary to prepare the reports. Buyer shall have fourteen (14) days to notify Seller in writing of any objections regarding the determination of the Full Funding Liabilities. If Buyer does not timely notify Seller of any objections, the calculations shall be final and binding on all parties. If Buyer timely notifies Seller of any objections resulting from Buyer's review of the respective actuaries' reports which Seller and Buyer cannot resolve within thirty days of the date Buyer notifies Seller of such objections, Seller and Buyer shall appoint an actuarial firm satisfactory to both parties (the cost of which shall be shared equally by Seller and Buyer) to resolve such objections, which resolution shall be final and binding on both parties. As soon as practicable following the Salaried Plan Transfer Date, but not prior to the date on which the Buyer and Seller reach agreement on the Full Funding Liabilities and not prior to the date on which the Buyer has provided all documentation requested by the trustee of the Cooper Salaried Plan, Seller shall cause assets of the Cooper Salaried Plan equal to the sum of the Transfer Plan Liabilities and the amount determined pursuant to 6.4(a) (ii) B plus interest at the rate of 7.25% per annum and adjusted for benefit payments made to Employees and Former Employees who participated in the Cooper Salaried Plan immediately prior to the Closing, from the Salaried Plan Transfer Date to the date such assets are actually conveyed, to be conveyed to the Champion Pension Plan. Until the assets of the Cooper Salaried Plan are transferred to the Champion Pension Plan, Seller will continue to process distributions required to be made to Employees and Former Employees under the Cooper Salaried Plan on and after the Closing Date in accordance with its terms and procedure.

(b) Retirement Savings Plan. Certain Employees and Former Employees participate in the Cooper Industries, Inc. Retirement Savings and Stock Ownership Plan ("Cooper **Retirement Savings Plan**"), which is composed of a qualified, 401(k), defined contribution profit