

of the Properties, in each case to the extent they relate to time after the Effective Time. Notwithstanding anything contained in this Agreement to the contrary, Buyer shall assume, receive and be solely responsible for: (a) any and all suspense funds associated with the Properties, and (b) any and all gas imbalances associated with the Properties. A partial estimate of the amounts or values described above for the period December 1, 1997 through March 31, 1998, which shall be deemed to be Five Million Three Hundred Thousand and No/100 United States Dollars (US \$5,300,000), shall be incorporated into the Closing statement referenced in Article 16.1, and the actual amounts or values associated with the above shall be accounted for in the Final Accounting Settlement.

6.2 Taxes. All taxes and assessments, including without limitation, excise taxes, ad valorem taxes and any other federal, state, local or tribal taxes or assessments attributable to the ownership or operation of the Properties prior to the Effective Time shall remain Seller's responsibility, and all deductions, credits or refunds pertaining to the aforementioned taxes and assessments, no matter when received, shall belong to Seller. All taxes and assessments, including without limitation, excise taxes, ad valorem taxes and any other federal, state, local or tribal taxes and assessments attributable to the ownership or operation of the Properties after the Effective Time (excluding Seller's income taxes from the Effective Time through Closing and any associated capital gains taxes which shall remain Seller's obligation) shall be Buyer's responsibility, and all deductions, credits or refunds pertaining to the aforementioned taxes and assessments, no matter when received, shall belong to Buyer. The actual amounts or values associated with the above, shall be accounted for in the Final Accounting Settlement. Buyer shall additionally be solely responsible for all transfer, sales, use or similar taxes resulting from or associated with the transaction contemplated under this Agreement. Notwithstanding anything contained in this Agreement to the contrary, Seller shall be entitled to retain any and all Section 29 tax credits associated with the Properties from the Effective Time through Closing.

6.3 Obligations and Credits. All prepaid insurance premiums, utility charges, taxes, rentals, deposits and any other prepaids applicable to the period of time after the Effective Time, if any, and attributable to the Properties shall be reimbursed to Seller by Buyer, and all accrued payables applicable to the period of time prior to the Effective Time, if any, and attributable to the Properties shall be the responsibility of Seller. The actual amounts or values associated with the above shall be accounted for in the Final Accounting Settlement.

6.4 Miscellaneous Accounting. In addition to the items set forth in Articles 6.1 through 6.3, any other amounts due between Buyer and Seller related to the ownership or operation of the Properties from the Effective Time through Closing shall be accounted for in the Final Accounting Settlement.