U.S. Employee under the Seller U.S. Pension Plans as of the Closing Date.

(b) Within ninety (90) days following the Closing Date, Buyer will, or will cause one of its Subsidiaries to, establish or adopt one or more new or existing defined contribution plans (collectively, the "Buyer Savings Plan") for the benefit of the Transferred U.S. Employees containing a cash or deferred arrangement within the meaning of Section 401(k) of the Code. As promptly as practicable after the Closing Date, Seller shall take all actions necessary to make available for distribution to the Transferred U.S. Employees their account balances in those Seller U.S. Pension Plans that are defined contribution plans (collectively, the "Seller U.S. Savings Plan"). Transferred U.S. Employees shall be entitled to roll any such distributions directly over to the Buyer Savings Plan, subject to the provisions of the Buyer Savings Plan regarding direct rollovers.

Section 6.6 Welfare, Fringe and Other Benefits. (a) Subject to paragraph (c) below, the participation of the Transferred U.S. Employees and their beneficiaries and dependents under those U.S. Plans that are "employee welfare benefit plans" (within the meaning of Section 3(1) of ERISA) (the "Seller U.S. Welfare Plans") shall cease, effective as of the Closing.

(b) Buyer will, or will cause its Subsidiaries to, cause all "employee welfare benefit plans" (within the meaning of Section 3(1) of ERISA) provided by Buyer to Transferred U.S. Employees and Current Canadian Employees (the "Buyer Welfare Plans") to (i) recognize all out-of-pocket expenses of each such employee (and their beneficiaries and dependents) covered under any Buyer Welfare Plans recognized from and after January 1, 1994 and prior to the Closing Date under the Seller Welfare Plans for purposes of determining each such employee's, beneficiary's and dependent's deductible and co-payment expenses for calendar year 1994 under the Buyer Welfare Plans (subject to Seller's providing such out-of-pocket expense data as deemed necessary by Buyer in a format to be prescribed by Buyer and reasonably practicable for Seller) and (ii) waive any provision that would exclude coverage of a pre-existing condition of any such employee or any of his dependents or beneficiaries to the extent that, as of the Closing, any such condition of any such Person would not have been excluded under the pre-existing condition exclusions of the Seller Welfare Plans.

(c) Notwithstanding the foregoing, Seller shall, at the request of Buyer, continue to administer claims of and make payments to Transferred U.S. Employees (and their beneficiaries and dependents) under the terms of the Seller Welfare Plans for a period not to exceed 120 days after the Closing Date. Buyer