Employees from and after the Closing Date under the Seller Welfare Plans and the Buyer Welfare Plans.

Section 6.7 Severance and Constructive Termination Claims. From and after the Closing, Buyer and its Subsidiaries shall assume and become solely responsible for any and all claims, liabilities, obligations, commitments, costs and expenses arising as a result of (i) the termination of employment of any Current U.S. Employee or Current Canadian Employee, whether actual or constructive, in connection with or following the consummation of the transactions contemplated by this Agreement, or (ii) any claims of any Current U.S. Employee or Current Canadian Employee for severance or termination benefits, provided, however, Seller shall be liable for all claims, liabilities, obligations, commitments, costs or expenses which are alleged to be payable, under the severance agreements identified on Schedule 2.4(c).

Section 6.8 Wage Reporting. Pursuant to the alternative procedure prescribed by Section 5 of Revenue Procedure 84-77, (i) Seller and Buyer shall report on a "predecessor-successor" basis with respect to employees of Seller who are employed by Buyer after the Closing, (ii) Buyer will assume Seller's entire obligation to prepare, file and furnish Forms W-2 for the year ended December 31, 1994, with respect to such employees, (iii) Seller and the Continuing Affiliates shall be relieved of any obligation to provide Forms W-2 to such persons