(b) Buyer shall be liable for, and shall hold Seller and the Seller Indemnified Parties harmless from and against any Taxes with respect to the Canadian Subsidiary for all taxable periods ending after the Closing Date.

(c) Buyer agrees that it will not pay a dividend or cause or allow a dividend to be paid by the Canadian Subsidiary until after the close of the taxable year of the Canadian Subsidiary in which the Closing occurs.

(d) If for purposes of Section 7.2, 7.3, 7.5(b) or 7.5(c) hereof it is necessary to determine the liability for or refund amount of any Tax for a portion of a taxable year or period that begins before and ends after the Closing Date (a "Straddle Period"), the determination of the Taxes or refund thereof for the portion of the year or period ending on and the portion of the year or period beginning after, the Closing Date shall be determined by assuming that taxable year or period ended on and included the Closing Date, except that all real estate Taxes shall be prorated on the basis of the number of days in the period elapsed through and including the Closing Date as compared with the number of days in the period elapsing after the Closing Date. Anything herein to the contrary notwithstanding, Buyer shall prepare and file all Straddle Period Tax Returns and shall pay all Taxes due with respect thereto, provided, however, that Seller shall pay Buyer the amount of Taxes calculated as due with respect to that portion of the Straddle Period ending on the Closing Date, except to the extent a liability in respect of such Taxes was included on the Final Closing Balance Sheet. To the extent Buyer or any of its Affiliates, including the Canadian Subsidiary, receives (whether by way of payment, credit, or otherwise) any refund of Taxes with respect to a portion of a Straddle Period deemed to end on the Closing Date, Buyer shall promptly upon receipt thereof remit the same to Seller, except to the extent that such refund was included as an asset on the Final Closing Balance Sheet.

Section 7.4 Tax Return Filings re Pre-Closing Periods. (a) Buyer shall prepare (in a manner consistent with prior practice) and submit to Seller for Seller's review and filing all non-income Tax Returns for the Division that are required to be filed (after the Closing Date) with respect to any period for which the Division was owned by Seller and Seller shall pay or cause to be paid all Taxes shown as due thereon, except to the extent a liability in respect of such Taxes was included on the Final Closing Balance Sheet. Seller shall promptly send to Buyer copies of all such Tax Returns, to the extent modified by Seller, and copies of documentation showing such filing and payment. Buyer shall submit to Seller each such Return (together with all related supporting documents) together with Buyer's check in payment of the Taxes