

(j) Neither Seller nor any Champion Company has engaged in any transaction with respect to any Benefit Plan which may result in the imposition on Seller or any Champion Company of any excise tax under Sections 4971, 4972, 4975, and 4976 through 4980 of the Code, or otherwise incurred a liability for any excise tax, other than excise taxes which have heretofore been paid or have been accrued, and, in either case are fully reflected in the Financial Statement, and neither Seller nor any Champion Company is now, nor at any time will be by virtue of any action taken prior to the Closing Date, subject to a requirement to provide security under Section 401(a)(29) of the Code, nor shall any asset of Seller or any Champion Company be subject to a lien by reason of the provisions of Section 412(n) of the Code. The execution by Seller of the employment continuity agreements listed on Disclosure Schedule 5.12(i) shall not constitute a transaction which may result in the imposition of an excise tax.