been or will be filed in accordance with all applicable laws, and all Taxes shown to be due on any such Returns have been or will be paid prior to the Closing Date.

(b) Except as set forth on Schedule 7.1(b), no claim for Tax has been proposed in writing or assessed (i) against Seller with respect to the Division, or (ii) against the Canadian Subsidiary. For Tax periods beginning on or after January 1, 1990 or, to the extent that an audit is ongoing, any earlier period, Schedule 7.1(b) identifies (x) the Tax Returns of Seller with respect to the Division, and (y) the Tax Returns of the Canadian Subsidiary, which have been audited and, where applicable, accepted by the relevant taxing authorities for the fiscal years indicated in such Schedule, and, except as indicated therein, for all taxable periods there is no ongoing audit, litigation, or similar proceeding concerning any Tax Returns of Seller with respect to the Division or of the Canadian Subsidiary nor does there exist any waiver or agreement for the extension of time for the assessment of any Tax by Seller, with respect to the Division, or by the Canadian Subsidiary.

(c) Seller represents and warrants that, to Seller's Knowledge, there are no Encumbrances on any of the Assets or the assets of the Canadian Subsidiary that arose in connection with any failure (or alleged failure) to pay any Tax, and there