Canadian Plans or are expected to occur which would affect the actuarial reports or financial statements applicable to the Canadian Plans that were last filed with the applicable regulatory authorities.

(e) None of the Canadian Plans is a defined benefit pension plan. All of the Canadian Plans are and have been established, registered (where required), invested and administered, in all material respects, in accordance with all laws, regulations, orders or other legislative, administrative or judicial promulgations applicable to the Canadian Plans ("Canadian Laws") and in accordance with all understandings, written or oral, if any, between the Canadian Subsidiary and the Canadian Employees. To Seller's Knowledge, no event has occurred that could adversely affect the tax status of a Canadian Plan. None of the Canadian Plans is a "retirement compensation arrangement", "salary deferral arrangement", "employee benefit plan", "foreign retirement arrangement" or a plan to provide a "retiring allowance" all as defined under the Income Tax Act (Canada). To Seller's Knowledge, there are no outstanding defaults or violations by any party thereto and no taxes, penalties or fees are owing under any of the Canadian Plans. No advance tax rulings have been sought or received in respect of any Canadian Plan. To Seller's Knowledge, no Canadian Plan, nor any related trust or other funding medium thereunder, is subject to any pending investigation, examination or other proceeding, action or claim initiated by any