periods ending on or before the Closing Date, (x) the provision of any receipts evidencing the payment of Taxes as may be required by Seller to substantiate any claim for tax credits, (y) with respect to periods beginning before and ending on or after the Closing Date, the provision by Buyer to Seller within ninety (90) days after the Closing Date of (i) Seller's 1994 federal and state tax information packages prepared in a manner consistent with the packages customarily prepared for periods ending prior to the Closing with respect to the Division and (ii) the tax information package supplied to Buyer by Seller or its representative with respect to the Canadian Subsidiary completed in a manner consistent with prior years returns, and (z) the grant of authority with respect to the Canadian Subsidiary, by means of a power of attorney or otherwise, to an officer or other representative of Seller to sign and file Returns and defend audits (on behalf of the Canadian Subsidiary) or reasonably necessary to enable the Seller to satisfy its obligations to provide such information and assistance under the Whitman Agreements; (ii) retain for the statute of limitations period (including any extensions) applicable with respect to such returns, audits, examinations, or proceedings, such material records or information as may be relevant thereto; (iii) provide the other party with reasonable access to, and allow the other party to make copies and extracts of, such records or information, and prior to disposing of any such records or information allow the other party (at the possessing