(e) Except as set forth on Disclosure Schedule 6.3(e), there are no actions, suits, arbitrations or other proceedings pending (other than routine claims for benefits) with respect to any Champion Employee Plan, Champion Benefit Arrangement or Champion International Plan which would be reasonably likely to have a Material Adverse Effect.

(f) Neither Seller, a Champion Company nor any Benefit Plan has engaged in any prohibited transaction, as defined in Section 4975 of the Internal Revenue Code or Section 406 of ERISA, which could subject any Benefit Plan to any material tax or penalty imposed under Section 4975(a) of the Internal Revenue Code or Section 502(i) of ERISA.

(g) Except as set forth on Disclosure Schedule 6.3(g), the Benefit Plan documents provided to Buyer describe all currently effective benefits and all benefits which Seller or any Champion Company has undertaken to provide in the future under such plans. Neither Seller nor any Champion Company has made any material written or oral, implied or express representations that are inconsistent with the terms of the documents provided to Buyer. Further, neither Seller nor any Champion Company has made any material written or oral, express or implied representations regarding the continuation of any Benefit Plan after the Closing Date. There are no amendments to the benefit formulas of the Automotive Hourly Plans (as defined in Section 6.4(a)) or the Cooper Salaried Plan (as defined in Section 6.4(c)) that have been approved and that increase benefits after the Closing Date.

(h) Disclosure Schedule 6.3(a) specifically identifies each Champion Employee Plan that is represented to be a qualified plan under Section 401(a) of the Internal Revenue Code. With respect to each Champion Employee Plan so identified unless noted to the contrary on Disclosure Schedule 6.3(a), the IRS has issued a favorable determination letter to such plan to the effect that the form of such Champion Employee Plan (or predecessor plan) satisfies the requirements of Section 401(a) of the Internal Revenue Code. For all years subsequent to the establishment of each such qualified plan (or predecessor plan) and with respect to which Seller's and each Champion