Government Authority or instrumentality, or by any Canadian Employee (other than routine claims for benefits), and no such investigations, examinations, proceedings, actions or claims are threatened. All contributions or premiums required to be made by the Canadian Subsidiary under the terms of each Canadian Plan or by Canadian Laws have been made in a timely fashion in accordance with Canadian Laws and the terms of the Canadian Plans. To Seller's Knowledge, no insurance policy or insurance contract that provides funding for any Canadian Plan permits or requires any retroactive increase in premiums. To Seller's Knowledge, there have been no improper withdrawals, applications or transfers of assets from any Canadian Plan or the trusts or other funding media relating thereto, and neither the Seller nor the Canadian Subsidiary, nor any of their agents, has been in breach of any fiduciary obligation with respect to the administration of the Canadian Plans or the trusts or other funding media relating thereto. The level of insurance reserves under each insured Canadian Plan is reasonable and sufficient to provide for all incurred but unreported claims. Except as set forth on Schedule 6.1(e), none of the Canadian Plans provides benefits to retired employees or to the beneficiaries or dependents of retired employees except the registered pension plan and the deferred profit sharing plan.

(f) The plans identified on Schedule 6.1(f) (the "Terminated Plans") are defined benefit pension plans that were terminated effective as of October 31, 1991. Such terminations