

Worldwide or any Subsidiary of Worldwide) in such period, Parent will file or cause to be filed for such Taxable Period a combined state or local income tax return with Worldwide and/or its Subsidiaries, provided, however, that such filing is permitted by applicable state or local law. Except as provided in this Paragraph 9, nothing herein shall be construed as requiring Parent or any Subsidiary of Parent to file combined state or local income tax returns on behalf of any members of the Group (including the Worldwide Group) for any Taxable Period.

(b) Cooperation. Worldwide Group shall cooperate with Parent in the filing, to the extent permitted by law, of a consolidated Federal income tax return and such combined state or local income tax returns for members of the Group (including the Worldwide

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Group) as Parent elects to file or cause to be filed, by maintaining such books and records and providing such information as may be necessary or useful in the filing of such returns and executing any documents and taking any actions that Parent may reasonably request in connection therewith. Parent, and Worldwide shall provide one another with such information concerning such returns and the applications of payments made under this Agreement as any of such corporations may reasonably request of one another.

(c) Payment of Tax. For each Taxable Period, Parent shall timely pay or discharge, or cause to be timely paid or discharged, the consolidated Federal income tax liability of the Group for such Taxable Period and the combined state or local income tax liability shown on any combined state or local income tax return that Parent or any Subsidiary of Parent elects or is required to file that includes Worldwide or any Subsidiary of Worldwide.

10 Resolution of Disputes

Any dispute concerning the calculation or basis of determination of any payment provided for hereunder shall be resolved by the independent certified public accountants for Parent, whose judgment shall be conclusive and binding upon the parties, in the absence of manifest error.

11 Adjudications.

In any audit, conference, or other proceeding with the Internal Revenue Service or the relevant state or local authorities, or in any judicial proceedings concerning the determination of the Federal income tax liabilities of the Group or Worldwide (or any Subsidiary of Worldwide) or the state or local income tax liability of any combined group including Parent or any Subsidiary of Parent (other than Worldwide or any Subsidiary of Worldwide) and Worldwide or any Subsidiary of Worldwide shall be represented by persons selected by Parent. The settlement of terms of settlement of any issues relating to such proceeding shall be in the

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sole discretion of Parent, absent manifest error, and Worldwide and each Subsidiary of Worldwide hereby appoint Parent as their agent for the purpose of proposing and concluding any such settlement.

12 Binding Effect, Successors
