party's cost and expense of shipping) the right to obtain the originals of such records or information; (iv) in connection with such returns, audits, examinations, and proceedings, cause its relevant employees and representatives to be reasonably available to the other party and to provide to the other party reasonable technical support (including, without limitation, the provision of interpretations, analyses, and testimony with respect to inventory, contract backlog orders, engineering drawings, software, and other intangibles); and (v) provide the other party with any final determination of any such audit, examination, or proceeding that affects the amount required to be shown on any tax return of the other party for any period. The party requiring assistance shall reimburse the other party for all reasonable out-of-pocket costs incurred as a direct result thereof (excluding costs of time expended by employees). Nothing in this Section (a) is intended to or shall be interpreted as (i) precluding the Buyer from operating the Business or the Canadian Subsidiary as it deems appropriate, including employee staffing decisions; and (ii) conferring any benefits (contractual or otherwise) on any third parties.

(b) Seller shall have the right to control any audit or examination by any Taxing Authority ("Tax Audit"), contest, resolve and defend against any assessment, notice of deficiency, or other adjustment or proposed adjustment relating to any and all Taxes for any taxable period ending on or before