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 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