sharing plan and an employee stock ownership plan. Seller shall cause the assets and liabilities of the Cooper Retirement Savings Plan attributable to such Employees and Former Employees to be transferred as provided in this Section 6.4(b) from the Cooper Retirement Savings Plan to a qualified, 401(k) defined contribution profit sharing plan prepared by Seller to be adopted by Champion effective as of the Closing Date (the "**Champion Retirement Savings Plan**") which shall provide that such Employees' and Former Employees' periods of service credited under the Cooper Retirement Savings Plan will be transferred to and credited for all purposes under the Champion Retirement Savings Plan. The Champion Retirement Savings Plan shall provide benefits, rights and features to the Employees and Former Employees in accordance with Section 411(d)(6) of the Code.

No later than thirty days following the Closing Date, Buyer shall designate a trustee with respect to the Champion Retirement Savings Plan and provide Seller with the information necessary to cause a transfer of assets to the designated trustee. As soon as possible thereafter, the assets and liabilities of the Cooper Retirement Savings Plan shall be transferred in-kind to the designated trustee of the Champion Retirement Savings Plan in an amount equal to the total of all account balances of said Employees and Former Employees under the Cooper Retirement Savings Plan as of the close of business on the day immediately prior to the transfer.

(c) **Qualified Domestic Hourly Defined Contribution Plans**. Certain Employees and Former Employees participate or have participated in the Champion Employee Plans listed on Disclosure Schedule 6 4(c). Prior to the Closing Date, Seller shall cause Champion to assume sponsorship and maintain the Champion Employee Plans listed on Disclosure Schedule 6.4(c) for the benefit of such Employees and Former Employees

No later than thirty days following the Closing Date, Buyer shall designate a trustee or trustees with respect to the Champion Employee Plans listed on Disclosure Schedule 6.4(c) and provide Seller with the information necessary to cause a transfer of assets to the designated trustee or trustees. As soon as practicable thereafter, Seller shall cause the assets of the Champion Employee