

for such year, and (iv) Seller and Buyer will work in good faith to adopt similar procedures under applicable state or local laws. The parties shall cooperate with each other in preparing filings and forms relating to these procedures, and Seller shall provide Buyer with any information in its possession which Buyer needs to satisfy its obligations under this Section.

Section 6.9 No Duplication of Benefits. Nothing in this Article VI shall cause duplicate contributions or benefits to be paid to or with respect to any employee.

Section 6.10 Nonsolicitation of Employees. For a period of two years from the Closing Date, Seller will not, and will not permit any Continuing Affiliate to, solicit, offer to employ or retain the services of any Transferred U.S. Employee or Current Canadian Employee at a time when he or she is employed by Buyer or any of Buyer's Subsidiaries in connection with the operation of the Business.

## ARTICLE VII

### Tax Matters

Section 7.1 Tax Return Filings by Seller. (a) Seller represents and warrants that, except as set forth on Schedule 7.1(a) all Tax Returns required to be filed on or prior to the Closing Date by the Canadian Subsidiary or by Seller with respect to any activities of the Division, have