

Personnel, who had or has a "qualifying event" (within the meaning of Section 4980B(f)(3) of the Code) subsequent to the Turnover Date.

13.4.3 Seller shall be solely responsible for providing notices and group health plan continuation coverages pursuant to Section 4980B of the Internal Revenue Code of 1986, as amended, and Sections 601 through 609 of ERISA with respect to qualifying events occurring on or before the Turnover Date relating to Seller's current or former employees and their associated qualified beneficiaries. Seller shall indemnify and hold Buyer harmless from and against any and all liability Buyer incurs after the Turnover Date for any employees, or their beneficiaries, who had or has a "qualifying event" (within the meaning of Section 4980B(f)(3) of the Code) prior to or on the Turnover Date.

13.4.4 Any expenses incurred prior to and including the Turnover Date which are used to satisfy deductibles or co-pay amounts for 1998 under the welfare benefit plans (as defined under Section 3(1) of ERISA) that Personnel or their dependents participated in as a result of their employment with Seller immediately prior to Closing may be used to satisfy any deductibles and co-pay amounts for Buyer's current plan year under the corresponding plans of Buyer.

13.5 Accrued and Unused Vacation; Buyer's Vacation Benefits. Between Closing and the end of the calendar year in which Closing occurs, Buyer shall permit all Personnel to take the same number of days of vacation as they would have been eligible to take immediately prior to Closing under the vacation policy of Seller, based upon the original hire date of such Personnel by Seller or its Affiliates. Vacation taken during the year of Closing pursuant to this provision need not be compensated by Buyer. Buyer shall apply its vacation policy to Personnel commencing January 1, 1999, subject to the provisions of Article 13.4 in their entirety.

13.6 Employment Claims. Seller agrees that Seller and not Buyer shall be solely responsible for all liability, costs and expenses (including attorneys' fees) for all existing employment claims that have been filed by any employee or former employee of Seller prior to the Turnover Date relating to arbitrations, unfair labor practice charges, employment discrimination charges, wrongful termination claims, workers' compensation claims, any employment-related tort claim or other claims or charges of or by employees of Seller, filed after the Turnover Date but arising as a result of conditions, actions or events or series of actions or events which occurred prior to the Turnover Date. Seller shall not be responsible under this Article for any legal claims that are related to Buyer's actions in selecting or hiring employees of Seller.

13.7 Seller's Benefits. Seller hereby affirms and warrants that no asset that is part of this transaction is subject to or, as far as is known by Seller, may become subject to any claim of liability under any provision of ERISA. Seller