

INSTRUCTIONS TO THE
NOTICE TO INTERESTED PARTIES

The notice must be given to all employees eligible to participate in the plan either by posting or mailing. If posted, the notice must be placed in a location(s) where it is reasonable to expect that it will be seen by all eligible employees. The notice must be posted or mailed to each eligible employee not less than 10 days nor more than 24 days before the filing. As described in the "Additional Information" section of the notice, the employer must make available section 17 of Revenue Procedure 2016-6.

NOTICE TO INTERESTED PARTIES

**Notice to all employees eligible to participate in the Smith Transport, Inc.
Employee Stock Ownership Plan**

1. An application is to be made to the Internal Revenue Service for an advance determination on the qualification of the following employee pension benefit plan:

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| 2. | Name of Plan: | Smith Transport, Inc. Employee Stock Ownership Plan (“Plan”) |
| 3. | Plan Number: | 001 |
| 4. | Name and Address of Applicant: | Smith Transport, Inc.
153 Smith Transport Road
Roaring Spring, PA 16673 |
| 5. | Applicant’s Employer Identification Number: | 25-1558230 |
| 6. | Name and Address of Plan Administrator: | ESOP Committee
c/o Smith Transport, Inc.
153 Smith Transport Road
Roaring Spring, PA 16673 |
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7. The application will be filed on February 1, 2016 for an advance determination as to whether the Plan and amendments thereto meet the qualification requirements of §401 and §4975 of the Internal Revenue Code of 1986, as amended, with respect to the Plan’s initial qualification.

The application will be filed with:

Internal Revenue Service
EP Determination Letters
Stop 31
P.O. Box 12192
Covington, KY 41012-0192

8. All employees of Smith Transport, Inc. (the “Company”) who are at least age 21 with one year of service are eligible to participate in the Plan unless such employee: (i) is or becomes a member of a collective bargaining unit if retirement benefits covering the unit were the subject of good faith bargaining and coverage under the Plan was not agreed to under such bargaining; (ii) is a non-resident alien who receives no earned income from the Company which constitutes income from sources within the United States; (iii) is a leased employee; or (iv) is an independent contractor.

9. The Internal Revenue Service has not previously issued a determination letter with respect to the qualification of this Plan.

RIGHTS OF INTERESTED PARTIES

10. You have the right to submit to EP Determinations, either individually or jointly with other interested parties, your comments as to whether this Plan meets the qualification requirements of the Internal Revenue Code. Your comments to EP Determinations may be submitted to:

Internal Revenue Service
EP Determinations
Attn: Customer Service Manager
P.O. Box 2508
Cincinnati, OH 45202

You may instead, individually or jointly with other interested parties, request the Department of Labor to submit, on your behalf, comments to EP Determinations regarding qualification of the Plan. If the Department declines to

comment on all or some of the matters you raise, you may, individually, or jointly if your request was made to the Department jointly, submit your comments on these matters directly to EP Determinations at the Cincinnati address above.

REQUESTS FOR COMMENTS BY THE DEPARTMENT OF LABOR

11. The Department of Labor may not comment on behalf of interested parties unless requested to do so by the lesser of 10 employees or 10 percent of the employees who qualify as interested parties. The number of persons needed for the Department to comment with respect to this Plan is 10. If you request the Department to comment, your request must be in writing and must specify the matters upon which comments are requested, and must also include:

- (1) the information contained in items 2 through 5 of this Notice; and
- (2) the number of persons needed for the Department to comment.

A request to the Department to comment should be addressed as follows:

Deputy Assistant Secretary
Employee Benefits Security Administration
ATTN: 3001 Comment Request
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

COMMENTS TO THE INTERNAL REVENUE SERVICE

12. Comments submitted by you to EP Determinations must be in writing and received by it by Thursday, March 17, 2016. However, if there are matters that you request the Department of Labor to comment upon on your behalf, and the Department declines, you may submit comments on these matters to EP Determinations to be received by them within 15 days from the time the Department notifies you that it will not comment on a particular matter, or by Thursday, March 17, 2016, whichever is later, but not after Friday, April 1, 2016. A request to the Department to comment on your behalf must be received by it by Tuesday, February 16, 2016 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by Friday, February 26, 2016 if you wish to waive that right.

ADDITIONAL INFORMATION

13. Detailed instructions regarding the requirements for notification of interested parties may be found in sections 17 and 18 of Revenue Procedure 2016-6. Additional information concerning this application (including, where applicable, an updated copy of the Plan and related trust; the application for determination; any additional documents dealing with the application that have been submitted to the Service; and copies of section 17 of Rev. Proc. 2016-6) is available at the office of the Plan Administrator during normal business hours for inspection and copying. (There is a nominal charge for copying and/or mailing.)

If you have any questions about this Notice, please contact the Plan Administrator.

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