

NOTICE TO INTERESTED PARTIES

1. **Notice to:** All (a) employees of ABX Air, Inc. ("ABX") and affiliated companies who are eligible to participate in the Capital Accumulation Plan; and (b) other employees of ABX whose principal place of employment is the same as the principal place of employment of any employee described in (a) above.

An application will be made to the Internal Revenue Service for an advance determination with regard to whether the amendment and restatement of the following named plan ("Plan") is in compliance with Section 401(a) of the Internal Revenue Code.

2. Name of Plan: Capital Accumulation Plan
3. Plan No.: 002
4. Name and Address of Applicant:
ABX Air, Inc.
145 Hunter Drive
Wilmington, Ohio 45177
5. Applicant's EIN: 91-1091619
6. Name and Address of Plan Administrator:
Advisory Committee
ABX Air, Inc.
145 Hunter Drive
Wilmington, Ohio 45177

7. The application will be filed on January 30, 2015 with EP Determinations; Internal Revenue Service; P.O. Box 12192; Covington, Kentucky 41012-0192, for an advance determination as to whether the Plan qualifies under Section 401(a) of the Internal Revenue Code of 1986, with respect to the Plan's amendment and restatement.

8. Employees who have completed 60 days of employment with ABX are eligible to participate in the Plan, excluding (a) leased employees, (b) employees whose bargaining agreement does not provide for participation in the Plan, (c) special project workers, (d) casual workers, (e) non-resident aliens and (f) employees covered by any other 401(k) plan of the employer.

9. The Internal Revenue Service has 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 the EP Determinations office of the Internal Revenue Service, at the above address, either individually or jointly with other interested parties, your comments as to whether this Plan meets the qualification requirements of the Internal Revenue Code. The address to submit your comments is as follows.

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 (“Department”) to submit, on your behalf, comments to the EP Determinations office of the Internal Revenue Service 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 the EP Determinations office of the Internal Revenue Service.

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 ten employees or 10% 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 of Labor to comment on your behalf must be received by it by February 16, 2015, if you wish to preserve your right to comment to the IRS on a matter upon which the Department of Labor declines to comment, or by February 24, 2015, if you wish to waive that right.

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

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

COMMENTS TO THE INTERNAL REVENUE SERVICE

12. Comments submitted by you to the EP Determinations office of the Internal Revenue Service must be in writing and received by it by March 16, 2015. 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 the EP Determinations office of the Internal Revenue Service to be received by it within 15 days from the time the Department notifies you that it will not comment on a particular matter, or by March 16, 2015 whichever is later; but in no event may the request be received by the EP Determinations office of the Internal Revenue Service after March 31, 2015.

ADDITIONAL INFORMATION

13. Detailed instructions regarding the requirements for notification of interested parties may be found in Sections 17 and 18 of Revenue Procedure 2014-6. 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 IRS; and copies of Sections 17 and 18 of Revenue Procedure 2014-6) is available at ABX Air, Inc.; 145 Hunter Drive; Wilmington, Ohio 45177 during business hours for inspection and copying. There is a nominal charge for copying and/or mailing.

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