



TO: Interested Parties
FROM: Jeff Walling, Human Resources
Date: January 15, 2010
SUBJECT: IRS Determination Notice

As part of our ongoing compliance efforts, every five years the Company files a “Determination Letter” request with the IRS for the various pension and 401(k) plans sponsored by the Company. All this means is that the IRS will review our plans to make certain that each plan complies with applicable regulations. As part of this routine process, we are required to provide you with an official notice of this filing which you will find enclosed.

You have the right to provide comments to the IRS about the qualification status of any of the plans in which you are a participant. If you wish to make comments you should send your comments to the IRS address specified in the notice by the deadline.

If you have any questions, please feel free to contact Dawna Kennedy at ext. 62150 or myself at ext. 62230.

NOTICE TO INTERESTED PARTIES

1. **Notice to:** All persons who qualify as Interested Parties under Section 1.7476-1 of the Department of Treasury Regulations.

For purposes of this Notice, Interested Parties are (a) all employees of ABX Air, Inc. and its affiliated companies (“ABX”) who are eligible to participate in the ABX Retirement Income Plan; and (b) all 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.

2. Name of Plan: ABX Air Retirement Income Plan

3. Plan No.: 004

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 28, 2010 with EP Determinations; Internal Revenue Service; P.O. Box 192; 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. Except as provided below, all employees having completed one year of service with ABX, excluding: (a) leased employees; (b) collectively bargained employees whose bargaining agreement does not provide for participation in the Plan; (c) crew members; (d) special project workers; and (e) non-resident aliens, are eligible to participate in the Plan. Employees of certain affiliates are excluded from participation in the Plan. Employees hired on or after September 1, 2005, except certain scheduled employees, may not participate in the Plan.

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.

You may instead, individually or jointly with other interested parties, request the Department of Labor 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 12, 2010, 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 22, 2010, 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 him by March 15, 2010. 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 him within 15 days from the time the Department notifies you that it will not comment on a particular matter, or by March 15, 2010, whichever is later; but in no event may the request be received by the EP Determinations office of the Internal Revenue Service after March 29, 2010.

ADDITIONAL INFORMATION

13. Detailed instructions regarding the requirements for notification of interested parties may be found in Sections 17 and 18 of Revenue Procedure 2009-6. 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 2009-6) 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.)

NOTICE TO INTERESTED PARTIES

1. **Notice to:** All persons who qualify as Interested Parties under Section 1.7476-1 of the Department of Treasury Regulations.

For purposes of this Notice, Interested Parties are (a) all employees of ABX Air, Inc. and its affiliated companies (“ABX”) who are eligible to participate in the ABX Air Profit Sharing Plan; and (b) all 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.

2. Name of Plan: ABX Air Profit Sharing Plan

3. Plan No.: 001

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:
Profit Sharing Plan Committee
ABX Air, Inc.
145 Hunter Drive
Wilmington, Ohio 45177

7. The application will be filed on January 28, 2010 with EP Determinations; Internal Revenue Service; P.O. Box 192; 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. All Crew Members having completed one year of service with the Applicant are currently eligible to participate in the Plan. Certain other employees who previously were eligible to participate in the Plan may have account balances maintained under the Plan. Special project workers, non-resident aliens, leased workers, employees covered under another profit shares plan and collectively bargained employees whose bargaining agreement does not provide for inclusion in the Plan are excluded from participation in the Plan.

9. The Internal Revenue Service has previously issued a determination letter with respect to the qualification of this Plan.

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You may instead, individually or jointly with other interested parties, request the Department of Labor 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.

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For purposes of this Notice, Interested Parties are (a) all employees of ABX Air., Inc. ("ABX"), Airborne Maintenance & Engineering Services, Inc. ("AMES"), and Air Transport Services Group, Inc. ("ATSG") who are eligible to participate in the Capital Accumulation Plan; and (b) all other employees of ABX, AMES, or ATSG whose principal place of employment is the same as the principal place of employment of any employee described in (a) above.

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:
Capital Accumulation Plan Committee
ABX Air, Inc.
145 Hunter Drive
Wilmington, Ohio 45177

7. The application will be filed on January 28, 2010 with EP Determinations; Internal Revenue Service; P.O. Box 192; 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, AMES, or ATSG 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.

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You may instead, individually or jointly with other interested parties, request the Department of Labor 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.

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