



January 29, 2014

Dear Chemical Leaman Plan Participant:

Recently you received a Notice to Participants regarding a Letter of Determination filing with the Internal Revenue Service on the Chemical Leaman Retirement Plan's continued tax-qualified status. The notice contained a **typographical error** in the first line relating to the plans *termination*, when in fact it should have stated *determination* which understandably caused concern about the continuation of the plan.

This letter is to clarify that the Chemical Leaman Retirement Plan is NOT terminating and your pension benefits both current and promised are intact. We sincerely apologize for any undo concerns this may have caused you. For your records attached is a corrected copy of the Notice to Participants.

Again please accept our sincere apologies for any confusion resulting from this typographical error. If you should have any questions about the Notice, please do not hesitate to contact us.

Sincerely,

A handwritten signature in cursive script that reads 'Crystal' followed by a large, stylized initial 'C' and a horizontal line extending to the right.

Crystal Cunningham
Manager Payroll

**NOTICE TO PARTICIPANTS
IN THE RETIREMENT PLAN FOR EMPLOYEES OF CHEMICAL LEAMAN CORP
AND AFFILIATE CORP PLAN (the "Plan")**

The Plan Administrator will be filing an application with the Internal Revenue Service ("IRS") for a determination letter ruling upon the determination of the following employee retirement plan:

Name of Plan Retirement Plan for Employees of Chemical Leaman and Affiliate Corp
(Plan No. 002)

Applicant: Quality Distribution, Inc.
4041 Park Oaks Boulevard, Suite 200
Tampa, Florida 33610

Employer Identification Number: 59-3239073

Plan Administrator: Quality Distribution, Inc.
4041 Park Oaks Boulevard, Suite 200
Tampa, Florida 33610

The applications will be filed on January 31, 2014 with the Internal Revenue Service EP Determinations Attn: Customer Service Manager, P.O. Box 12192, Covington, KY 41012-0192 for an advance IRS determination ruling on whether the Plan continues to satisfy the qualification requirements of Section 401(a) of the Internal Revenue Code of 1986, as amended.

The employees eligible to participate in the Plan are former Chemical Leaman employee that completed one year of Eligibility of Server before entry date and age 21 or older, entry into plan was frozen effective June 30, 1999. .

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

RIGHTS OF INTERESTED PARTIES

As an eligible employee, you have the right to submit to the IRS's EP Determinations group, at the above address, either individually or jointly with other interested parties, your comments as to whether the amendments to the Plan may affect its ability to satisfy the qualification requirements of the Internal Revenue Code.

You may instead, individually or jointly with other interested parties, request the U.S. Department of Labor ("DOL") to submit, on your behalf, comments to the IRS's EP Determinations group regarding qualification of the Plan. If the DOL declines to comment on all or some of the matters you raise, you may individually or jointly if your request was made to the DOL jointly, submit your comments on these matters directly to IRS EP Determinations.

REQUESTS FOR COMMENTS BY THE DEPARTMENT OF LABOR

The DOL 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. If you request the DOL to comment, your request must be in writing and must specify the matters upon which comments are requested, and must also include:

- (1) the name of the plan or plans, the plan number, the name and address of the applicant, as shown above and the employer identification number of the applicant; and
- (2) the number of persons needed for the DOL to comment (2).

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

Deputy Assistant Secretary
Employee Benefits Security Administration
ATTENTION: 3001 Comment Request
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210
Attn: 3001 Comment Department

COMMENTS TO THE INTERNAL REVENUE SERVICE

Comments submitted by you to the IRS' EP Determinations group must be in writing and received by it by March 17, 2014. However, if there are matters that you request the DOL to comment upon on your behalf, and the DOL declines, you may submit comments on these matters to the EP Determinations group to be received by it within 15 days from the time the DOL notifies you that it will not comment on a particular matter or by March 17, 2014, whichever is later, but not after March 27, 2014. A request to the DOL to comment on your behalf must be received by the DOL by February 15, 2014 if you wish to preserve your right to comment on a matter upon which the DOL declines to comment, or by March 17, 2014 if you wish to waive that right.

ADDITIONAL INFORMATION

Detailed instructions regarding the requirements for notification of interested parties may be found in section 17 and 18 of Revenue Procedure 2014-6. Additional information concerning this application (including, where applicable, an updated copy of the Plan; 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 are available. To request copies, please contact the Plan Administrator Employer's during normal working hours. There is a nominal charge for copying and/or mailing.