NOTICE TO ALL EMPLOYEES OF INGRAM INDUSTRIES INC. (AND PARTICIPATING AFFILIATES)

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

Name of Plan: Ingram 401(k) Plan

Plan Number: 002

Name of Applicant: Ingram Industries Inc.

Address of Applicant: One Belle Meade Place, 4400 Harding Road, Nashville, TN 37205

Applicant EIN: 62-0673043

Name of Plan Administrator: Same as Applicant Address of Plan Administrator: Same as Applicant

The application will be filed on **May 13, 2022** for an advance determination as to whether the Plan meets the qualification requirements of §401 of the Internal Revenue Code of 1986, with respect to the Plan's amendment. The application will be filed with:

Internal Revenue Service Attention: EP Determination Letters P.O. Box 12192 TE/GE Stop 31A Team 105 Covington, KY 41012-0192

ELIGIBLE EMPLOYEES: All employees of the Company (and any participating affiliate) are eligible to participate in the Plan, <u>except</u>:

- Employees covered by a collective bargaining agreement (unless the terms of the agreement provide for participation in the Plan).
- Independent contractors (even if later reclassified by the Company, any governmental agency or court).
- Leased employees.
- Non-resident aliens with no earned income from sources within the United States.
- Any individual covered under a nonqualified plan sponsored by the Employer (other than the Ingram Industries Inc. Supplemental Executive Deferred Compensation Plan, the Ingram Industries Inc. Supplemental Executive Deferred Compensation Plan II, the Ingram Industries Inc. Supplemental Executive Retirement Plan, the Ingram Industries Inc. Supplemental Executive Retirement Plan II, the Midland Enterprises Supplemental Executive Retirement Plan, the Ingram Marine Group Supplemental Plan, or the Ingram Industries Inc. Discretionary Deferred Compensation Plan).
- Any person treated or classified by a third party (or a subcontractor of such third party) (including an Affiliated Company) as a common law employee of the third party (or subcontractor of the third party) if such person provides services to the Employer pursuant to an agreement, arrangement, or contract between the Employer and the third party (or between the third party and its subcontractor).
- Any individual classified, treated or otherwise characterized by the Employer as a trip Employee.

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

RIGHTS OF INTERESTED PARTIES

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. Label your comments "Interested Party Statement". Include the EIN, plan name, and plan number in your correspondence. Also include your contact information (mailing address and phone number) in case we need to contact you. Your comments to EP Determinations should 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

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 name of the plan, plan number, name and address of applicant and applicant EIN (found in the first part 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
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210
ATTN: 3001 Comment Request

COMMENTS TO THE INTERNAL REVENUE SERVICE

Comments submitted by you to EP Determinations must be in writing and received by June 27, 2022. 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 within 15 days from the time the Department notifies you that it will not comment on a particular matter, or by June 27, 2022, whichever is later, but not after July 12, 2022. A request to the Department to comment on your behalf must be received by it by May 28, 2022 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by June 5, 2022 if you wish to waive that right.

ADDITIONAL INFORMATION

Detailed instructions regarding the requirements for notification of interested parties may be found in sections 19 and 20 of Revenue Procedure 2022-4. 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 19 of Revenue Procedure 2022-4) are available at the Applicant's place of business (address provided above), during normal working hours, for inspection and copying. (Please be advised that there is a nominal charge for copying and/or mailing.)