

**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 Marine Group Retirement Plan (the "Plan")**

**Plan Number: 003**

**Name of Applicant: Ingram Industries Inc. (the "Company")**

**Address of Applicant: 4400 Harding Road, One Belle Meade Place, Nashville, TN 37205-2290**

**Applicant EIN: 62-0673043**

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

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

The application will be filed on **August 1, 2024** 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 termination. 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:** The employees eligible to participate under the Plan are those employees of the Company (and any participating affiliate) who are (1) classified as "Ingram Marine Group Employees" or "Ingram Home Office Employees", (2) hired or rehired on or after January 1, 2005 and (3) paid by payroll check or direct deposit.

Notwithstanding the foregoing, the following persons are not eligible to participate in the Plan:

- employees of the Company who are classified as "Ingram Content Employees,"
- leased employees, temporary agency employees, consultants,
- employees with no U.S. income,
- employees covered under a non-qualified plan (other than the Ingram Industries 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 or the Ingram Marine Group Supplemental Plan),
- employees covered by a collective bargaining agreement (unless the terms of the bargaining agreement otherwise provide), other individuals who for any period are classified by the Company as independent contractors (even if that classification is later changed), and employees treated or otherwise characterized by the Company as "trip employees,"
- employees employed by Ingram Logistics Services, LLC and who are party to a written employment agreement or similar document with such company.
- employees hired, transferred to "employee" status, or rehired after February 24, 2021.

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 faxed to EP Customer Service at 855-224-1311 or mailed 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 September 15, 2024. 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 September 15, 2024, whichever is later, but not after September 30, 2024. A request to the

Department to comment on your behalf must be received by it by August 16, 2024 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by August 26, 2024 if you wish to waive that right.

### **ADDITIONAL INFORMATION**

Detailed instructions regarding the requirements for notification of interested parties may be found in sections 19A and 20A of Revenue Procedure 2024-4. 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 19A of Revenue Procedure 2024-4) 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.)