

Updated: February 6, 2009

Re: Tax, licensing, and legal issues pertaining to Yellow and Roadway integration

Dear Yellow and Roadway Customers:

To help our customers understand the integration of Yellow and Roadway, this letter is meant to explain some of the licensing, tax, and legal issues you might have questions about. As an overview, in October 2008, Yellow Transportation, Inc. ("Yellow") merged into Roadway Express, Inc. ("Roadway") and was renamed YRC Inc. Thereafter, the Yellow and Roadway brands now operate under one corporate entity, YRC Inc. As with the combination of any corporate entities, several changes resulted:

(1) Tax Identification Number (EIN)

Prior to the integration of Yellow and Roadway, each company maintained individual Tax ID numbers or EIN (44-0594706 [Yellow] and 34-0492670 [Roadway]). Subsequent to the merger, because Roadway's legal entity survived as YRC Inc., its Tax ID number now applies to both Yellow and Roadway:

Tax ID Number: 34-0492670

(2) Dun and Bradstreet Number (D&B number)

Like the Tax ID numbers, because Roadway's legal entity survived as YRC Inc., its D&B number now applies to both Yellow and Roadway:

D&B Number: 00-699-8397

(3) Department of Transportation Number (DOT #)

Like the Tax ID and D&B Number, because Roadway's legal entity survived as YRC Inc., its DOT operating authority now applies to both Yellow and Roadway. In addition, the former Roadway and Yellow tractors now state "Operated by YRC Inc." with Roadway's DOT Number.

DOT Number: 071821

(4) Standard Carrier Alpha Codes (SCAC)

On March 1, 2009 YRC Inc.'s SCAC code for standard LTL ground service will be RDWY. YRC Inc. has other SCAC codes assigned for various expedited and specialized solutions. Please see your sales representative for further details.

SCAC (ground): RDWY

SCAC (expedited & specialized solutions): see your sales representative

(5) Legal Rights and Liabilities

Legally, YRC Inc. has assumed all rights and liabilities of the former Yellow Transportation, Inc.

Following this letter are several certificates from the State of Delaware documenting the merger and subsequent name changes. If you have any further questions or need any additional documentation showing the changes that have taken place, your sales representative will be glad to help you.

Delaware

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The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF MERGER, WHICH MERGES:

"YELLOW TRANSPORTATION, INC.", AN INDIANA CORPORATION, WITH AND INTO "ROADWAY EXPRESS, INC." UNDER THE NAME OF "YELLOW ROADWAY CORP.", A CORPORATION ORGANIZED AND EXISTING UNDER THE LAWS OF THE STATE OF DELAWARE, AS RECEIVED AND FILED IN THIS OFFICE THE THIRTIETH DAY OF SEPTEMBER, A.D. 2008, AT 12:43 O'CLOCK P.M.

AND I DO HEREBY FURTHER CERTIFY THAT THE EFFECTIVE DATE OF THE AFORESAID CERTIFICATE OF MERGER IS THE FIRST DAY OF OCTOBER, A.D. 2008.

A FILED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO THE NEW CASTLE COUNTY RECORDER OF DEEDS.

0473705 8100M

080998928

You may verify this certificate online
at corp.delaware.gov/authvar.shtml



Harriet Smith Windsor

Harriet Smith Windsor, Secretary of State

AUTHENTICATION: 6884629

DATE: 09-30-08

Delaware

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The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF AMENDMENT OF "YELLOW ROADWAY CORP.", CHANGING ITS NAME FROM "YELLOW ROADWAY CORP." TO "YRC INC.", FILED IN THIS OFFICE ON THE TENTH DAY OF OCTOBER, A.D. 2008, AT 12:21 O'CLOCK P.M.

A FILED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO THE NEW CASTLE COUNTY RECORDER OF DEEDS.

0473705 8100

081029322

You may verify this certificate online
at corp.delaware.gov/authvar.shtml



Harriet Smith Windsor

Harriet Smith Windsor, Secretary of State

AUTHENTICATION: 6905681

DATE: 10-10-08