

MICHIGAN TRUCKING, LLC
FRAUD RESOLUTION POLICY
(Whistleblower Policy)

General Policy Statement

Michigan Trucking, LLC and its subsidiaries (“the Company”) are committed to fostering a workplace conducive to open communication regarding the Company’s business practices and to protecting employees from unlawful retaliation and discrimination for having properly disclosed or reported illegal or unethical conduct. In an effort to further this commitment, this policy: (i) establishes guidance for the receipt, retention, and treatment of verbal or written reports received by the Company regarding accounting, internal controls, auditing matters, disclosure, fraud and unethical business practices, whether submitted by Company employees or third parties (“Reports”); (ii) establishes guidance for providing Company employees a means to make Reports in a confidential and anonymous manner; and (iii) makes clear the Company’s intention to discipline, up to and including termination of employment, any person determined to have engaged in retaliatory behavior.

Receipt

This policy and the attached notice regarding Fraud Resolution Resources shall be provided to the Company’s employees **[and made generally available through the Company Website?]**. The Company has designated Daniel C. Molhoek, Secretary and General Counsel, to be the recipient of all the Reports filed under this policy and has designated him to coordinate any necessary Company action. Mr. Molhoek will provide Reports or recommendations for any action by the Company to the appropriate party. Any Report received by a Company officer, director, or employee from a non-Company employee should be immediately forwarded to Mr. Molhoek.

Retention

Reports filed under this policy will be controlled and documented by Mr. Molhoek, who shall maintain all related documentation for six years. All related documentation shall be maintained in secured files to which only Mr. Molhoek, other members of his firm and the Board of Directors shall have full access.

Treatment of Reports

All Reports will be taken seriously and addressed promptly, discreetly and professionally. Reports may be submitted anonymously or the person submitting the Report may request to remain anonymous. Should a person desire to remain anonymous, that desire will be respected. Discussions and documentation regarding reports will be kept in strict confidence to the extent appropriate or permitted by policy or law. Should the person submitting the Report identify himself or herself, Mr. Molhoek will communicate to the employee or other persons submitting the Report the steps to be taken to address the Report and the results of any Company actions initiated. This confidential report process may be used either to submit a new Report, or to address an employee’s previous Report which such person does not feel was adequately resolved.

Retaliation

Retaliation against any employee that files a Report or voices a concern under this policy is strictly prohibited. Employees determined to have engaged in retaliatory behavior or who fail to maintain an employee’s anonymity if requested may be subject to discipline, which could include termination of employment. Any employee who feels that he or she has been subjected to any behavior that violates this policy should immediately report such behavior to his or her supervisor, Human Resources, Mr. Molhoek or the President of the Company. Please note however, that employees who knowingly file misleading or false reports, or without a reasonable belief as to truth or accuracy, will not be protected by this policy and may be subject to discipline, including termination of employment.

Exhibit A

Notification of Problem Resolution Resources

A Third Party (Daniel C. Molhoek, Secretary and General Counsel) has been designated by the Company as the person for you to confidentially and anonymously submit actual or suspected activities regarding accounting, internal controls, auditing matters, disclosure matters, fraud, and illegal or unethical business practices.

Never hesitate to ask a question or report a concern. Generally, your most immediate resource for questions or concerns is your supervisor. Your supervisor may have the information you need, or may be able to refer the question to another party.

There may, however, be times when you prefer not to go to your supervisor, and may want confidentiality. You may want more information than your supervisor can provide you, or you may want to report a concern about your Supervisor's conduct.

In these cases it is appropriate to submit your report to Mr. Molhoek in one of the methods provided below. These methods of filing a report give you a vehicle to communicate your concern without fear of retaliation. Communications should be specific, identifying, as best possible, names, dates, places, the conduct involved, your perception of why the conduct may be a problem, and what recommendations, if any, you would make to rectify the situation, as well as any other pertinent information.

What Should I Report?

Submit a report of actual or suspected violations related to:

- Conflict of Interest
- Deceptive Accounting and Auditing
- Falsification of Documents
- Embezzlement
- Giving or Receiving Bribes or Gifts
- Antitrust Activity
- Disclosure of Confidential Information
- Environmental Laws
- Potential Criminal Activity

What should I not report under this policy:

- Matters related to employment, compensation or benefits (unless illegal or unethical)
- Questions on employment policies, benefit plans or retirement plans, matters unless they are not fraudulent, illegal or unethical.

What Can I Expect When I Submit A Report?

- Your report will be taken seriously; Your right to remain anonymous will be respected if requested, although you are encouraged to identify yourself;
- Your request for information or action will be handled promptly, discreetly and professionally;
- Discussions and inquires will be kept in strict confidence to the extent appropriate or permitted by policy or law;
- Legal Counsel may become involved in the process as appropriate;
- Should you identify yourself, Mr. Molhoek may communicate the steps to be taken to address the report and the results of any follow-up actions initiated.

CONTACT INFORMATION

How Do I Submit A Report?

1. Call Mr. Molhoek at 1-616-336-6908. If he is not available, you may leave a voice mail if you wish.
2. Email Mr. Molhoek at dcmolhoek@varnumlaw.com.
3. Write to Mr. Molhoek, at Daniel C. Molhoek, P.O. Box 352, Grand Rapids, Michigan 49501-0352.