

January 1, 2013

Prospective Carriers,

We are pleased that you are considering a business relationship with L.J. Rogers Logistics, Inc. We look forward to a mutually beneficial partnership with your company.

We do, however, need to make you aware of an important housekeeping matter. A requirement of engaging in business with your company is the receipt of Form W-9, which lists your official company name and taxpayer ID number. During the past several years, we've encountered problems with incorrect information on these forms. The IRS charges a \$100.00 penalty for each incorrect Form 1099 that a business issues, and we've incurred large penalties resulting from incorrect or incomplete W-9 forms from vendors.

Therefore, we ask that you ensure the name and taxpayer ID number is accurate before submitting your Form W-9. Carriers, we will charge back the \$100.00 penalty to any of our vendors that provide inaccurate information. Thanks for your attention to this important matter.

Sincerely,

David L. Tate, CPA
Controller