

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

**IN THE MATTER OF SECTION 18.6 OF THE
COMPANIES' CREDITORS ARRANGEMENT ACT,
R.S.C. 1985, c. C-36**

**AND IN THE MATTER OF
ALLIED HOLDINGS, INC. AND THOSE SUBSIDIARIES
LISTED ON SCHEDULE "A" HERETO**

Applicants

**THIRD REPORT OF GRANT THORNTON LIMITED
INFORMATION OFFICER**

May 3, 2006

**Grant Thornton Limited,
Court-Appointed Information
Officer to Report on the Status
of the U.S. Proceedings**

Royal Bank Plaza
200 Bay Street, South Tower
19th Floor
Toronto, Ontario M5J 2P9

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May 3, 2006

INTRODUCTION

1. On July 31, 2005, Allied Holdings, Inc. and the other Applicants (collectively, the "Debtors") filed voluntary petitions for relief pursuant to Chapter 11 of the United States Bankruptcy Code (the "Chapter 11 Proceedings"). Pursuant to the terms of the United States Bankruptcy Code, all actions and proceedings have been stayed as against the Debtors.

2. The Debtors also sought and obtained a number of orders (the "First Day Orders") from the United States Bankruptcy Court which, among other things, authorized the Debtors to continue to fund the employee benefit plans, pay critical suppliers, make appropriate financing arrangements and retain the firm of

Miller Buckfire & Co. LLC (“Miller Buckfire”) as their financial advisors and investment banker effective as at the date of the Petition.

3. The Debtors continue to operate their business and manage their properties as "Debtors In Possession" pursuant to Sections 1107(a) and 1108 of the Bankruptcy Code.

4. The Debtors are likely the largest transporter of new automobiles, sport-utility vehicles (“SUVs”) and light trucks in North America. Allied’s revenues in the year 2004 were approximately \$895 million. Approximately 97% of these revenues were attributable to Allied’s delivery services. General Motors, Ford DaimlerChrysler, Toyota and Honda account for approximately 88% of the revenues generated by delivery services.

5. As of the Petition Date, the Debtor had approximately 6,400 employees. Most of these employees are based at Allied’s 133 terminals located throughout the United States, Canada and Mexico. Over 3,900 of these employees are unionized drivers represented by collective bargaining units affiliated with the International Brotherhood of Teamsters (the “Teamsters”). Allied also contracts with independent Teamster owner-operators. As of March 31, 2005, Allied owned 3,438 tractors and 4,275 trailers specially designed for transporting vehicles (each tractor-trailer unit a “Rig”). Allied also leases approximately 451 Rigs and uses 691 Rigs owned by its owner-operators. In total, Allied has 4,580 Rigs under management in its North American operations.

6. Pursuant to the Order of the Honourable Mr. Justice Farley dated August 2, 2005, (the “Initial CCAA Recognition Order”) the Debtors sought and obtained an Order under section 18.6 of the Companies’ Creditors Arrangement Act (“CCAA”) which among other things, (a) recognized the Chapter 11 Proceeding as “foreign proceedings” as defined by Section 18.6 of the CCAA; (b) imposed a stay of proceedings in respect of the Debtors until October 3, 2005; and (c) recognized the First Day Orders, including specific recognition of the Interim DIP Order (hereinafter defined). Pursuant to the Order of the Honourable Madam Justice Hoy dated October 14, 2005, among other relief, the stay of proceedings under the Initial CCAA Recognition Order was extended to February 28, 2006. On February 14, 2006, the Honourable Justice Morawetz issued an Order extending the Initial CCAA Recognition Order and the stay of proceedings to June 30, 2006. We are advised by Gowling Lafleur Henderson LLP (“Gowlings”), Canadian counsel to the Debtors that the Debtors will likely file for a further extension if deemed necessary.

7. Pursuant to the Initial CCAA Recognition Order, Rea Godbold of Grant Thornton Limited or such other senior officer of Grant Thornton Limited was appointed as Information Officer (the “Information Officer”) for the purpose of the Canadian proceedings to deliver to the Court a signed report, at least once every three months or at such other times as the Court may order or the Debtors and the Information Officer consider appropriate, summarizing the status of the U.S. Proceedings and such other information as the Information Officer believes to be

material in connection therewith or as ordered by the Court (the "Information Reports").

8. The reporting of the Information Officer is based solely on information obtained through the U.S. Bankruptcy Court proceedings and from Gowlings. As addressed in the Information Officer's First and Second Reports, the Information Officer has been instructed by Gowlings to direct all queries in respect of this matter through Gowlings and is not to contact the Debtor directly.

COLLECTIVE BARGAINING AGREEMENT

9. The Debtors are currently negotiating with the Teamsters in order to obtain wage and benefit relief to assist the Debtors. The Debtors' most recent Motion for interim relief from the collective bargaining agreement ("CBA") of April 13, 2006 sought an Order providing for a temporary 10% compensation reduction for United States Teamsters bargaining employees. Canadian bargaining employees were expressly unaffected by this Motion. A copy of the Motion is attached as Appendix 1. The Debtors propose to impose their own reductions for non-bargaining employees within North America. The basis for the relief is to ensure the Debtors will cover the projected cash flow shortfalls for the months of May (\$700,000) and July (\$3 million), 2006. The Debtors state that in order to avoid a high degree risk of liquidity failure, they require \$8 million worth of available cash at any given time. Therefore, they will require approximately \$8.7 million for the month of May and \$11 million dollars for the month of July, 2006.

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The Debtors materials filed in respect of the Motion claimed that if they are unable to satisfy the DIP Facility Lenders' covenants (specifically the debt to adjusted EBITDA ratio) the DIP Facility Lenders could foreclose on their collateral and liquidate the Debtors' entire business. The Debtors have already been successful in obtaining two separate forbearance agreements which expired on April 3, 2006 and April 18, 2006 and created a forbearance fee in the maximum amount of \$1,150,000 to the DIP Facility Lenders as a result of the covenant breaches in December and January (revised earnings). A copy of the Order granting the Debtors' Emergency Motion authorizing the Debtors' to pay a forbearance fee is attached as Appendix 2. As of April 18, 2006, the Debtors entered into the Consent and Fourth Amendment pursuant to the Final Order authorizing the Debtors to obtain postpetition financing (the "Fourth Amendment"). We understand that the Official Committee of Unsecured Creditors filed an objection. No hearing has been set on approval of the Fourth Amendment.

10. The Debtors have discussed the projected cash flow shortfalls with the DIP Facility Lenders who have stated that they may provide an additional \$5 million worth of available cash for the month of May 2006 (which would have to be paid back within 30 days), and that they would not be willing to provide additional financing for July as a result of the execution risks associated with the negotiations with Teamsters. The Teamsters filed an objection to the Debtors Emergency Motion on the basis that the Debtors' must first file a Motion to reject the CBA prior to requesting relief and that appropriate notice must be given. The

Debtors responded to the Teamsters' objection. After a two day hearing, the Court overruled the Teamsters' objection and granted the Debtors' motion orally on May 1, 2006 and followed up with an Order on May 2, 2006. The Order provides that the relief terminates on June 30, 2006. A copy of the May 2, 2006 Order is attached as Appendix 3.

11. The United States Bankruptcy Court, pursuant to an emergency motion submitted by the Debtors on March 17, 2006, issued a Protective Order on April 12, 2006 to protect information that is deemed to be confidential by the Debtors with respect to a Proposal for a new collective bargaining agreement which was presented on March 8, 2006. The Proposal (and future correspondence) will contain certain confidential information which, if released to the public, may compromise the Debtors' position with respect to competitors in the industry. The Debtors must provide their consent before any confidential information can be disclosed to parties not listed in the Protective Order. A copy of the Protective Order is attached as Appendix 4.

FINANCING

12. As previously reported, on August 24, 2005, the United States Bankruptcy Court made a final order authorizing the DIP financing. As at December 31, 2005, January 31, 2006 and February 28, 2006, the Debtors have reported that they continued to make required payments related to the DIP financing arrangement based on its daily cash requirements.

13. The Debtors have reported that they are not delinquent on any post petition payments of any secured lease arrangements as at December 31, 2005, January 31, 2006 and February 28, 2006.

14. On November 16, 2005, a Final Order was granted by the United States Bankruptcy Court authorizing the Debtors to i) enter into and execute post-petition insurance premium financing agreements (“PFAs”) with premium financing companies; and ii) grant (a) a lien and security interest in any and all unearned or returned premiums that may become payable under such PFAs, and (b) a lien and security interest to secure any loss payment under such PFAs but only to the extent such loss payments would reduce the unearned premiums, subject to the interest of any mortgagees or other payees (the “Financing Order”). On February 16, 2006, the Debtor filed a statement pursuant to the Financing Order and stated that the Debtors entered into one PFA with Flatiron Capital Corporation (“Flatiron”) and two with AICCO, Inc. (consisting of one US PFA and one Canadian). The Flatiron PFA financed approximately \$4,340,398.40 of premiums with an annual percentage rate of 7.95% consisting of ten (10) monthly payments of \$455,195.79 commencing February 1, 2006. The US AICCO, Inc. PFA financed approximately \$24,672,807.98 of the Debtors’ premiums at a rate of 7.5% with nine (9) monthly payments of \$2,827,822.50 commencing February 1, 2006. Finally the Canadian AICCO, Inc. PFA financed approximately \$2,397,066.01 of the Debtors’ premiums at 7.96% with seven (7) monthly payments of \$351,500.84. The Debtors made the following down

payments for the Flatiron, US AICCO, Inc. and Canadian AICCO, Inc. PFAs; \$1,052,960.60, \$9,143,112.02 and \$1,290,610.74, respectively.

EXTENSION TO FILE PLAN OF REORGANIZATION

15. On April 11, 2006, the United States Bankruptcy Court issued an Order extending the periods of time during which only the Debtors may propose and file plans of reorganization and solicit acceptances thereof through and including July 15, 2006 and September 13, 2006, respectively. A copy of the Order is attached as Appendix 5.

DAIMLERCHRYSLER – TRANSPORTATION CONTRACT

16. The Debtors filed a Motion on February 9, 2006 requesting that the United States Bankruptcy Court issue an Order authorizing Allied Systems, Ltd. to enter into a Motor Carrier Transportation Contract with DaimlerChrysler Corporation (the “Contract”) which would be effective at the date of execution of the Contract.

17. On or about December 16, 2005, DaimlerChrysler Corporation and Allied Systems, Ltd. entered into the Contract which called for Allied Systems, Ltd. to provide motor carrier transportation services in the United States and Canada. The Contract included increased rates for 2005 and 2006 and maintained the current fuel surcharge relief. Overall, the Contract provides for an increase in

revenue to Allied Systems, Ltd. and the Debtors' believe such contract provides for a general benefit for the Debtors' estates and creditors.

18. On March 14, 2006 the United States Bankruptcy Court issued an Order approving the Contract as at the execution date. A copy of the Order is attached hereto as Appendix 6.

INSURANCE

19. On March 17, 2006 the Debtors filed two Motions requesting Orders to authorize the Debtors to assume the Canadian insurance programs and enter into insurance renewal agreements with National Union Fire Insurance Co. ("National Union"). The Debtors' basis for relief is founded on the fact that they are unable to obtain the same type of Canadian insurance programs from any other insurance provider. National Union has agreed to renew and maintain the policies during the Chapter 11 Proceedings and provide the required coverage for the operations of the Debtors' businesses.

20. Despite Limited Objections to the two Motions filed by the Official Committee of Unsecured Creditors on April 6, 2006, and Motions for Joinder by the Teamsters National Automobile Transportation Industry Negotiating Committee on April 10, 2006, the United States Bankruptcy Court issued Orders on April 11, 2006 authorizing the Debtors to assume Canadian insurance

programs and enter into insurance renewal agreements with National Union. Copies of both Orders are attached as Appendix 7.

REJECTION OF UNEXPIRED LEASES AND EXECUTORY CONTRACTS

21. The Debtors, during the interim period of the Third Report, have issued their Fourth and Fifth Motions for entry of Orders to approve and authorize the rejection of unexpired leases and executory contracts. The Fourth Motion was submitted on March 7, 2006 and related to the Debtors' Kansas City, Kansas premises. A copy of the Motion is attached as Appendix 8. On March 14, 2006 the United States Bankruptcy Court issued an Order authorizing the rejection of lease effective March 18, 2006.

22. The Fifth Motion was submitted by the Debtor on March 17, 2006 and related to two leases of real property in Petersburg, Virginia. The first lease was between Norfolk and Western Railway Company (Landlord) and Ryder Freight Broker, Inc. (Tenant). The second lease was between D & D Land Investments, LLC (Landlord) and Allied Systems, Ltd. (Tenant). On April 11, 2006, the United States Bankruptcy Court issued an Order authorizing the Debtors to reject the said leases and deemed the leases to be rejected.

23. On January 31, 2006 the Debtor filed a Motion to request an extension of time to assume or reject the lease for Allied Holdings, Inc. headquarters in Decatur, Georgia. On February 22, 2006, the United States Bankruptcy Court

issued an Order to approve a consensual agreement to extend the time for the Debtor to assume or reject the lease to and including May 31, 2006.

24. On March 14, 2006 the United States Bankruptcy Court issued an Order based on the Debtors' Third Motion to extend time to assume or reject non-residential leases pursuant to section 365 of the Bankruptcy Code. The Order extended the time to assume or reject all non-residential leases (with the exception of the headquarters premises) where any of the Debtors is a lessee for a period of ninety (90) days from March 28, 2006 to and including June 26, 2006. A copy of the Order is attached as Appendix 9.

TERMINATION OF CERTAIN RETIREE BENEFITS

25. On April 19, 2006 the Debtors filed a Motion requesting an Order to authorize the termination of the Employee Death Benefit Plan (the "Death Benefit Plan"). Currently there are twenty-four (24) retired non-bargaining employees who benefit from the Death Benefit Plan. The Debtors state that the Death Benefit Plan requires \$126,428.00 in annual premiums and that the aggregate surrender value is approximately \$875,180.00. A copy of the Motion is attached as Appendix 10. The hearing on the Motion is set for May 16, 2006.

26. On April 19, 2006 the Debtors filed a Motion requesting an Order to confirm the termination of the Allied Retiree Benefit Plan (the "Retiree Benefit

Plan”). The annual cost to the Debtors to support the 120 non-bargaining retired employees who utilize the Retiree Benefit Plan is \$719,970.00. A copy of the Motion is also attached in Appendix 10. The hearing on the Motion is set for May 16, 2006.

KEY EMPLOYEE RETENTION PROGRAM

27. The Debtors brought a Motion for approval of a Key Employee Retention Program (“KERP”) on September 17, 2005. The Debtors proposed a program of compensation designed to ensure that approximately 80 non-bargaining employees did not leave the Company. The Court agreed to grant the Debtors’ Motion for approval of the KERP on the condition that the Debtor agree to amend the KERP as set out in the Court Order dated December 19, 2005. We understand that the KERP Plan was amended to conform with the December 19, 2005 Order and that on January 6, 2006 a Supplementary Court Order approved the Debtors’ KERP Plan. On February 1, 2006, the Debtor filed a notice addressing an Appendix related to the Motion requesting approval of the KERP which included a list of the 80 employees in question. The said Appendix, entitled Exhibit 2, was submitted under seal on October 11, 2005 and that any interested party who wishes to view the Appendix must file a request with the Clerk of the Court.

CANADIAN PROCEEDINGS

28. On January 31, 2006, the Debtors filed a Motion with the United States Bankruptcy Court requesting an Order to formally retain Gowlings as their Canadian counsel as of July 31, 2005. On February 20, 2006 the United States Bankruptcy Court issued an Order authorizing the Debtor to retain Gowlings as their Canadian counsel subject to the terms and conditions of the Motion, *nunc pro tunc* to July 31, 2005. A copy of the Order is attached as Appendix 11.

29. On April 11, 2006 the United States Bankruptcy Court issued an order to recognize paragraphs 4 and 5 from the Recognition Order issued by the Ontario Superior Court of Justice on February 14, 2006 which required a prescribed notice to be published in Canadian newspapers and extended the claims bar date to March 31, 2006 for any Canadian creditors who did not receive notice of the Claims Bar date by either not being included on the list or due to an incorrect or incomplete address. A copy of the Order is attached as Appendix 12.

OTHER MATTERS

30. On April 12, 2006 the United States Bankruptcy Court issued an Order granting the Debtors' Emergency Motion for authority to retain Glass & Associates, Inc. as operational consultants *nunc pro tunc* to March 21, 2006.

The purpose of the Emergency Motion was to comply with a forbearance
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agreement between the Debtors and the DIP Security Lenders, whereby the Debtors were required to employ an operational consultant to assist them with the reorganization effort. A copy of the Order is attached as Appendix 13.

31. On April 11, 2006 the United States Bankruptcy Court issued an Order authorizing the Debtors to enter into a lease agreement with Jack Cooper Transport Company, Inc. for real property located in Georgetown, Kentucky effective March 17, 2006. The purpose of the Order is to allow the Debtors to lease a premises that would otherwise be vacant and therefore provide additional income of \$5,625.00 per month. A copy of the Order is attached as Appendix 14.

32. On March 14, 2006 the United States Bankruptcy Court issued an Order authorizing the Debtors to retain Haymaker Company, LLC as Broker for property located in Georgetown, Kentucky *nunc pro tunc* to January 24, 2006. The Debtors appear to be in the process of selling non-core assets which include the property in Georgetown, Kentucky. Haymaker Company, LLC, a real estate firm will be listing the property at \$665,000.00 and will be entitled to a commission between 3% and 7%. A copy of the Order is attached as Appendix 15.

FINANCIAL REPORTING

33. The Debtors' have filed Monthly Operating Reports for the periods December 1, 2005 to December 31, 2005, January 1, 2006 to January 31, 2006, and February 1, 2006 to February 28, 2006 with the United States Bankruptcy Court for each of the Debtors under the Applicants. The Monthly Operating

Reports are prepared in accordance with the Guidelines established by the United States Trustee and Federal Rule of Bankruptcy Procedure 2015. As it is outside its mandate, the Information Officer has not reviewed the Debtors' business records upon which the Debtors' periodic financial reports are based and make no representation concerning the accuracy of the information provided therein. The monthly operating reports for Allied Holdings, Inc. for these three reporting periods are attached as Appendix 16. We have not included copies of the monthly operating reports for the other Applicants as there is significant duplication of documents therein.

34. For each of the Debtors, the balance sheet as at December 31, 2005, January 31, 2006 and February 28, 2006 and the statement of operations for the period of December 1, 2005 to December 31, 2005, January 1, 2006 to January 31, 2006, and February 1, 2006 to February 28, 2006 are provided in consolidated format. The Consolidated Statement of Operations identifies that the Debtors have earned income (loss) before income taxes and reorganization items of \$(25.669 million), \$(4.543) million, and \$(1.678) million for December 31, 2005, January 31, 2006 and February 28, 2006, respectively, with a net income (loss) after taxes and reorganization items of \$(26.790 million), \$(5.702) million, and \$(2.826) million for December 31, 2005, January 31, 2006 and February 28, 2006, respectively. The figures for both December and January were revised in the February statement of operations and the revised amounts are reported above. The Notes to Financial Statements report that the revisions were due to additional information that became available subsequent to filing the

Monthly Statements. With respect to the December revision, a \$15.8 million liability was included in the salaries, wages and fringe benefits expense for non-contingent general unsecured claims related to the multiemployer pension plan withdrawals prior to the Chapter 11 Proceedings.

35. As at December 31, 2005, January 31, 2006 and February 28, 2006, the Debtors appear to have complied with the Tax Filing Requirements in the U.S. as evidenced by the respective Certificates of Compliance executed by Thomas H. King, Chief Financial Officer of the Debtors.

36. As of December 31, 2005, January 31, 2006 and February 28, 2006, the Debtors appear to have maintained insurance with a summary of their active insurance policies enclosed in their monthly operating reports.

CONCLUSION

37. There are no further developments which have come to the Information Officer's attention which warrant reporting at this time.

ALL OF WHICH IS RESPECTFULLY SUBMITTED this 3rd day of May, 2006.

**Grant Thornton Limited,
Court-Appointed Information Officer
to Report on the Status of the U.S.
Proceedings**



Per. J. Krieger, CA•CIRP

SCHEDULE “A”

Allied Automotive Group, Inc.
Allied Systems, Ltd. (L.P.)
Allied Systems (Canada) Company
QAT, Inc.
RMX LLC
Transport Support LLC
F.J. Boutell Driveaway LLC
Allied Freight Broker LLC
GACS Incorporated
Commercial Carriers, Inc.
Axis Group, Inc.
Axis Netherlands, LLC
Axis Areta, LLC
Logistics Technology, LLC
Logistics Systems, LLC
CT Services Inc.
Cordin Transport LLC
Terminal Services LLC
Axis Canada Company
Ace Operations, LLC
AH Industries, Inc.