

NOTICE TO INTERESTED PARTIES

To: "Interested Parties" (as defined in Treasury Regulation Section 1.7476-1(b)) with respect to the Stewart's Shops Corp. Employee Stock Ownership Plan ("Plan").

An application will be made to the Internal Revenue Service for an advance determination on the qualification of the following employee pension benefit plan:

Name of Plan: Stewart's Shops Corp. Employee Stock Ownership Plan
Plan Number: 001
Name and Address of Applicant and Plan Administrator: Stewart's Shops Corp.
2907 Route 9
Ballston Spa, NY 12020
Employer Identification Number of Applicant and Plan Administrator: 14-1323607

This application will be filed on January 3, 2013 for an advance determination as to whether the Plan meets the qualification requirements of Section 401 of the Internal Revenue Code of 1986, as amended, with respect to the Plan's amendment and restatement. The application will be filed with:

EP Determinations
Internal Revenue Service
P.O. Box 12192
Covington, KY 41012-0192

The employees eligible to participate in the Plan include each "Eligible Employee" (as defined in the Plan) hired or rehired by Stewart's Shops Corp. and/or any other participating company, who is not otherwise excluded from participation.

The Internal Revenue Service has previously issued a favorable determination letter with respect to the qualification of this Plan.

RIGHTS OF INTERESTED PARTIES

You have the right to submit to EP Determinations, at the above address, either individually or jointly with other interested parties, your comments as to whether this Plan meets the qualification requirements of the Internal Revenue Code.

You may instead, individually or jointly with other interested parties, request the Department of Labor ("Department") 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.

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 and the Plan Number;
- (2) the Name, Address and Employer Identification Number of the Applicant; and
- (3) 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
ATTN: 3001 Comment Request
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

COMMENTS TO THE INTERNAL REVENUE SERVICE

Comments submitted by you to EP Determinations must be in writing and received by them by February 18, 2013. 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 by them within 15 days from the time the Department notifies you that it will not comment on a particular matter, or by February 18, 2013, whichever is later, but not after March 4, 2013. A request to the Department to comment on your behalf must be received by it by January 18, 2013 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by January 28, 2013 if you wish to waive that right.

ADDITIONAL INFORMATION

Detailed instructions regarding the requirements for notification of interested parties may be found in Sections 17 and 18 of Revenue Procedure 2012-6. 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 IRS; and copies of Section 17 of Revenue Procedure 2012-6) are available at 2907 Route 9, Ballston Spa, New York, 12020 during regular business hours for inspection and copying. There is a nominal charge for copying and/or mailing.