

**IMPACT OF SOX ON THE TRANSPORTATION INDUSTRY  
 Adverse Section 404 Reports  
 For Companies with Years Ended in 2006  
 As of July 6, 2007**

The following is a copy of the adverse report that was issued from companies in the Transportation industry with years ended in 2006. This was the accelerated filer in the Transportation industry with adverse Sarbanes-Oxley Section 404 management self assessments. This information was gathered using the online research tool called Audit Analytics an Ives Group, Inc company.

The following is a summary of the **material internal control weaknesses** reported in the adverse Section 404 Self Assessments:

Internal Controls - Accounting documentation, policy and/or procedures	1
Internal Controls - Non-routine transaction control issues	1

The following is a summary of the **material accounting weaknesses** reported in the adverse Section 404 Self Assessments. Section 404 is not just about internal control issues, but also about misapplication of financial accounting and reporting issues:

Accounting - Acquisition, merger, disposal or reorganization issues	1
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## **UTi WORLDWIDE INC**

### **10-K/A 2006 Management - Internal Control Assessment**

MANAGEMENT'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING (AS REVISED)  
Our Company's management is responsible for establishing and maintaining adequate internal control over financial reporting, as such term is defined under Rule 13a — 15(f) promulgated under the Exchange Act. Our system of internal control was designed to provide reasonable assurance to UTi Worldwide Inc.'s management and Board of Directors regarding the preparation and fair presentation of published financial statements. All internal control systems, no matter how well designed, have inherent limitations. Therefore, even those systems determined to be effective can provide only reasonable assurance with respect to financial statement preparation and presentation. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with policies or procedures may deteriorate. Management assessed the effectiveness of the Company's internal control over financial reporting as of January 31, 2006 in connection with the original Annual Report on Form 10-K for the year then ended. In making this assessment, our management used the criteria set forth by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) in Internal Control — Integrated Framework. In Management's Report on Internal Control Over Financial Reporting included in the original Annual Report on Form 10-K for the year ended January 31, 2006, our management concluded that the Company maintained effective internal control over financial reporting as of January 31, 2006. As a result of the material weakness described above, our management has revised its earlier assessment and has now concluded that the Company's internal control over financial reporting was not effective as of January 31, 2006, based on the criteria in COSO. A material weakness is a control deficiency, or combination of control deficiencies, that results in more than a remote likelihood that a material misstatement of the annual or interim financial statements will not be prevented or detected. Based on our re-assessment using the COSO model, we believe that as of January 31, 2006, the Company did not maintain effective controls over financial reporting. Management has determined that a control deficiency relating to the design and implementation of controls regarding the review and analysis of complex business combinations constituted a material weakness in our internal control over financial reporting. Specifically, with respect to the SLi acquisition, such analysis and related timely documentation of the company's accounting determination was not performed by personnel with adequate knowledge of SFAS No. 141, Business Combinations, and EITF Issue No. 95-8, Accounting for Contingent Consideration Paid to the Shareholders of an Acquired Enterprise in a Purchase Business Combination. Accordingly, management has determined that the company's internal control over financial reporting with respect to the design and implementation of controls regarding the review and analysis of complex business combinations was ineffective as of January 31, 2006. Management is in the process of improving and strengthening the design and implementation of controls regarding the review and analysis of complex business combinations, and this will be completed in the near future. Management's revised assessment of the effectiveness of internal control over financial reporting as of January 31, 2006, has been audited by Deloitte & Touche LLP, the independent registered public accounting firm who also audited our consolidated financial statements as stated in their report which is included in this annual report on Form 10-K/A. Deloitte & Touche LLP has issued an attestation report, set forth below, on management's revised



assessment of the Company's internal control over financial reporting. Roger I. MacFarlane  
Chief Executive Officer Lawrence R. Samuels Senior Vice President — Finance, Chief Financial  
Officer April 17, 2006 (December 18, 2006 as to the effects of the material weakness  
described above)

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