

World's Leading Manufacturer of
Concrete Products Equipment Since 1904

BESSER
COPY

20 April 2005

Secretary of Labor
Top-Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

VIA CERTIFIED MAIL
Return Receipt No.

2520052093004

**Re: Besser Company Key Managers
Stock Appreciation Rights Plan**

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Besser Company Key Managers Stock Appreciation Rights Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

- (1) Name and Address of Employer:

Besser Company
801 Johnson Street
Alpena, MI 49707

- (2) Employer's Employer Identification Number: ~~20-2039328~~ *38-0346646 jan 10 May 05*

(3) The Employer hereby states that it maintains only the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees and the number of Employees eligible to participate in the Plan is: thirty (30).

- (4) Benefits under the Plan will be paid from the general assets of Besser Company.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Besser Company

Juli S. Musch
Juli S. Musch
Chief Financial Officer

000007190/0036/717752-2

World Headquarters
801 Johnson Street
Alpena, Michigan 49707 USA

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besser.com

Serving the pipe, block, precast, ready-mix, cement, prestressed, landscape and aggregates industries

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10 May 2005

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Secretary of Labor
Top-Hat Plan Exemption
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Room N-1513
US Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Dear Secretary:

Our letter dated 20 April 05 stated the incorrect Employer's Employer Identification Number of 20-2039328. The correct Employer's Employer Identification Number is 38-0346640.

We apologize for any inconvenience this has caused.

Besser Company


Juli S. Musch
Chief Financial Officer

Encl. - Copy of the original letter

**World Headquarters
801 Johnson Street
Alpena, Michigan 49707 USA**

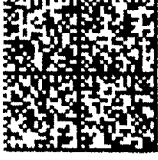
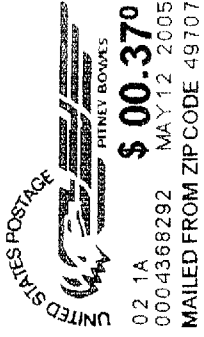
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Address Service Requested



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