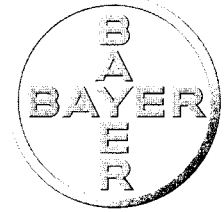


Bayer Corporate and  
Business Services

April 16, 2008

U.S. Department of Labor  
Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
200 Constitution Avenue, NW  
Washington, DC 20210



2520082702794

**Re: Top Hat Plan Statement; Bayer Corporation (the "Company")**  
**EIN: 25-1339219**

Dear Sir or Madam:

Pursuant to Department of Labor Regulations section 2520.104-23, this letter serves as notice under said section. The information required is as follows:

1. ***Name and Address of Employer:*** Bayer Corporation  
100 Bayer Road  
Pittsburgh, PA 15205-9741
2. ***Employer Identification Number:*** 25-1339219
3. ***Declaration:*** The Company has recently adopted the Bayer Corporation Supplemental Executive Retirement Plan for Former Chiron Employees. The plan is primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Benefits are paid as needed solely from the general assets of the Company.
4. ***Number of Top Hat Plans Maintained:*** 4
5. ***Number of Employees Participating in Top Hat Plans:*** 544

Bayer Corporate and  
Business Services LLC  
100 Bayer Road  
Pittsburgh, PA 15205-9741

Phone: 412 777-2000

Upon the request of the Secretary of Labor, the Company will provide a copy of the plan document.

If you have any questions regarding this matter, please do not hesitate to call me.

Very truly yours,  
Bayer Corporate and Business Services LLC

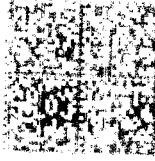
By: Susan W. Murphy  
Susan W. Murphy, Director Retirement Planning



# Bayer Corporate and Business Services

Bayer Corporate and Business Services LLC  
100 Bayer Road  
Pittsburgh, PA 15206-9741

U.S. DEPARTMENT OF LABOR  
OFFICE OF EMPLOYMENT  
SECURITY ADMINISTRATION



U.S. Department of Labor  
Top Hat Plan Exemption  
Employee Benefits Security Administration  
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200 Constitution Avenue, NW  
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