

May 1, 2024

Hogan - Hansen, A Professional Corporation  
P.O. Box 1318  
Mason City, IA 50402-1318

In connection with your engagement to apply agreed-upon procedures to the surety bond and standby trust fund related to the closure/post closure of the Heidelberg Materials US Cement LLC Industrial Monofill as of April 23, 2024, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

1. We acknowledge that we are responsible for the surety bond and standby trust fund related to the closure/post closure of the Heidelberg Materials US Cement LLC Industrial Monofill.
2. We have obtained from the necessary parties their agreement to the procedures and their acknowledgement that the procedures are appropriate for their purposes.
3. We have provided you with all relevant information and access under the terms of our agreement.
4. We have disclosed to you all known matters contradicting the surety bond and standby trust fund related to the closure/post closure of the Heidelberg Materials US Cement LLC Industrial Monofill.
5. We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants and others affecting the surety bond and standby trust fund related to the closure/post closure of the Heidelberg Materials US Cement LLC Industrial Monofill, including communications received between the date of the agreed-upon procedures, May 1, 2024, and the date of your report May 1, 2024.
6. We are not aware of any material misstatements in the surety bond and standby trust fund related to the closure/post closure of the Heidelberg Materials US Cement LLC Industrial Monofill.
7. We have disclosed to you all known events subsequent to the date of the agreed-upon procedures, May 1, 2024, to the date of this letter and the date of your report, May 1, 2024, that would have a material effect on the surety bond and standby trust fund related to the closure/post closure of the Heidelberg Materials US Cement LLC Industrial Monofill.
8. We agree with the procedures and acknowledge that they are appropriate for the intended purpose of the engagement.

05/02/2024

Date

*Patrick Karamaga*

Patrick Karamaga, Mason City Plant Manager -  
Heidelberg Materials US Cement LLC

# Heidelberg Materials US Cement LLC Representation Letter





Final Audit Report

May 02, 2024

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## "Heidelberg Materials US Cement LLC Representation Letter" Histor

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-  Document emailed to (patrick.karamaga@heidelbergmaterials.com) for signature  
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