

**AMES CONSTRUCTION EMPLOYEE STOCK OWNERSHIP PLAN  
NOTICE TO INTERESTED PARTIES**

**February 25, 2025**

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

<b>Name of Plan:</b>	Ames Construction Employee Stock Ownership Plan
<b>Plan Number:</b>	001
<b>Name and Address of Applicant:</b>	Ames Construction Holding Company, Inc. 2500 County Road 42 W Burnsville, MN 55337
<b>Applicant EIN:</b>	33-1880238
<b>Name and Address of Plan Administrator:</b>	Ames Construction Holding Company, Inc. 2500 County Road 42 W Burnsville, MN 55337

The application will be filed on March 7, 2025, for an advance determination as to whether the plan meets the qualification requirements of §401 of the Internal Revenue Code (Code), with respect to the plan's initial qualification. The application will be filed with:

**Internal Revenue Service**  
Attention: EP Determination Letters  
7940 Kentucky Drive  
TE/GE Stop 31A Team 105  
Florence, KY 41042

All employees of Ames Construction Holding Company, Inc. (the "Plan Sponsor"), Ames Construction, Inc., Ames Services, LLC, Ames Federal Contracting, LLC, and Ames Construction Solutions, LLC other than leased employees, collectively-bargained employees, nonresident aliens, interns, employees of Ames Percheron Farms, employees who sold shares of the stock of the Plan Sponsor in the transaction pursuant to which the Plan acquired all of the stock of the Plan Sponsor, hourly paid craft employees in any of the following job occupations as identified in the employer's payroll system: (i) blaster; (ii) carpenter; (iii) cement mason; (iv) crane technician; (v) driller; (vi) driver haul truck; (vii) driver lowboy; (viii) foreman; (ix) iron worker; (x) laborer; (xi) mechanic technician; (xii) oiler; (xiii) operator; (xiv) painter; (xv) parts runner; (xvi) piledriver; (xvii) pipelayer; (xviii) shop labor; (xix) traffic control; (xx) welder; (xxi) supervisor; or (xxii) superintendent, and certain named individual employees are eligible to participate in the Plan when they attain age 18 and complete the earlier of 1,000 Hours of Service or a Year of Service.

The Internal Revenue Service has not previously issued a determination letter with respect to the qualification of this plan.

**RIGHTS OF INTERESTED PARTIES**

You have the right to submit to EP Determinations, either individually or jointly with other interested parties, your comments as to whether this plan meets the qualification requirements of the Code. Label your comments "Interested Party Statement." Include the EIN, plan name, and plan number in your

correspondence. Also include your contact information (mailing address and phone number) in case we need to contact you. Your comments to EP Determinations should be submitted to:

**Internal Revenue Service**  
EP Determinations  
Attn: Customer Service Manager  
P.O. Box 2508  
Cincinnati, OH 45202

You may instead, individually or jointly with other interested parties, request the DOL to submit, on your behalf, comments to EP Determinations regarding qualification of the plan. If the DOL declines to comment on all or some of the matters you raise, you may, individually, or jointly if your request was made to the DOL jointly, submit your comments on these matters directly to EP Determinations at the Cincinnati address above.

### **REQUESTS FOR COMMENTS BY THE DOL**

The DOL 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 DOL to comment with respect to this plan is 10. If you request the DOL to comment, your request must be in writing and must specify the matters upon which comments are requested, and must also include:

- The name and number of the Plan
- The name, address, and employer identification number (EIN) of the applicant; and
- The number of persons needed for the DOL to comment

A request to the DOL to comment should be addressed as follows:

**Deputy Assistant Secretary**  
Employee Benefits Security Administration  
U.S. Department of Labor,  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210  
Attention: 3001 Comment Request

### **COMMENTS TO THE INTERNAL REVENUE SERVICE**

Comments submitted by you to EP Determinations must be in writing and received by it by April 21, 2025. However, if there are matters that you request the DOL to comment upon on your behalf, and the DOL declines, you may submit comments on these matters to EP Determinations to be received by it within 15 days from the time the DOL notifies you that it will not comment on a particular matter, or by April 21, 2025, whichever is later, but not after May 6, 2025. A request to the DOL to comment on your behalf must be received by it by March 24, 2025, if you wish to preserve your right to comment on a matter upon which the DOL declines to comment, or by April 1, 2025, if you wish to waive that right.

### **ADDITIONAL INFORMATION**

Detailed instructions regarding the requirements for notification of interested parties may be found in sections 19A and 20A of Rev. Proc. 2025-4, IRB 2025-1, 211 and 216. 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 submitted to the Service; and copies of section 19A of Rev. Proc. 2025-4 are available at the company's principal office during normal business hours for inspection and copying. (There is a nominal charge for copying and/or mailing.)