

STATEMENT OF MERGER OF

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**TAMARACK MILL, LLC,**  
an Idaho limited liability company,  
(The "Surviving Entity")  
and  
**CF INDUSTRIES, INC.,**  
an Idaho corporation,  
(The "Merging Entity")

SECRETARY OF STATE  
STATE OF IDAHO

Pursuant to the provisions of Sections 30-18-201 and 30-18-205 of the Idaho Entity Transaction Act, the undersigned corporation and limited liability company adopt the following Statement of Merger for the purposes of merging them into one limited liability company:

FIRST: The name of the limited liability company who is a party to this merger is Tamarack Mill, LLC, an Idaho limited liability company who is the "Surviving Entity."

SECOND: The name of the corporation who is a party of this merger is CF Industries, Inc., an Idaho corporation who is the "Merging Entity."

THIRD: The laws of the state of Idaho permit such merger.

FOURTH: The merger was approved by the Surviving Entity in accordance with the Idaho Entity Transaction Act and the laws of the state of Idaho.

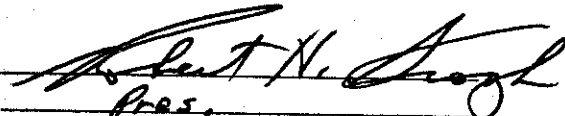
FIFTH: The merger was approved by the Merging Entity in accordance with the Idaho Entity Transaction Act and the laws of the state of Idaho.

Dated: 1-7-08, 2008.

"Surviving Entity"

Tamarack Mill, LLC, an Idaho limited liability company

By:  
Its:

  
Pres.

"Merging Entity"

CF Industries, Inc., an Idaho corporation

By: 

Its: Pres.

ATTEST:

  
Secretary