

State of Idaho

Department of State

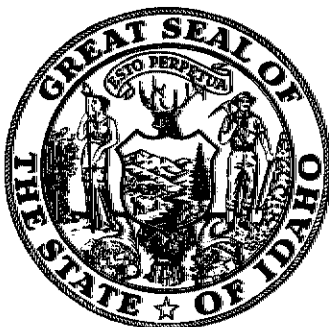
AMENDED CERTIFICATE OF AUTHORITY OF

MILES INC.
File Number C 96193

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of an Application of MILES INC. for an Amended Certificate of Authority to transact business in this State, duly signed and verified pursuant to the provisions of the Idaho Business Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Amended Certificate of Authority to BAYER CORPORATION to transact business in this State under the name BAYER CORPORATION and attach hereto a duplicate original of the Application for such Amended Certificate.

Dated: April 26, 1995



Pete T. Cenarrusa
SECRETARY OF STATE

By *[Signature]*

APPLICATION FOR AMENDED CERTIFICATE OF AUTHORITY

To the Secretary of State of Idaho:

Pursuant to Section 30-1-118, *Idaho Code*, the undersigned Corporation hereby applies for an amended certificate of authority to transact business in the State of Idaho and for that purpose submits the following statement.

APR 28 1 30 PM '95
SECRETARY OF STATE

1. A Certificate of Authority was issued to the corporation by your office on August 30 19 91, authorizing it to transact business in the State of Idaho under the name of MILES INC.
 2. Its corporate name has been changed to BAYER CORPORATION
- (Note: If the corporation name has not been changed, insert "No change.")
3. The name which it shall use hereafter in the State of Idaho is _____

It desires to pursue in the transaction of business in the State of Idaho purposes other than or in addition to those set forth in its prior application for certificate of authority, as follows:

No Change

(Note: If no additional changes are proposed, insert "No change.")

Dated April 20, 1995

BAYER CORPORATION
(Corporation Name)

By Melvin G. Henninger
Its President/Vice President (please specify)
Melvin G. Henninger, Vice President

And Thomas E. Kerr
Its Secretary/Assistant Secretary (please specify)
Thomas E. Kerr, Asst. Secretary

STATE OF Pennsylvania)
)ss:
COUNTY OF Allegheny)

I, Anne I. Grant, a notary public, do hereby certify that on this 20th day of April, 1995, personally appeared before me Melvin G. Henninger, who being by me first duly sworn, declared that (s)he is the Vice President of BAYER CORPORATION

that (s)he signed the foregoing documents as Vice President of the corporation and that the statements therein contained are true.

Anne I. Grant

Notarial Seal Notary Public
Anne I. Grant, Notary Public
Pittsburgh, Allegheny County, PA
My Commission Expires Nov. 13, 1995
Member, Pennsylvania Association of Notaries

Office of the Secretary of State
Division of Corporations
Statehouse, Room 203
Boise, Idaho 83720

Secretary of State use only
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STATE OF INDIANA
OFFICE OF THE SECRETARY OF STATE

Apr 26 1 30 PM '95
SECRETARY OF STATE

To Whom These Presents Come, Greeting:

I, Sue Anne Gilroy, Secretary of State of Indiana, do hereby certify that I am, by virtue of the laws of the State of Indiana, the custodian of the corporate records and the proper official to execute this certificate.

I further certify that the records of this office disclose that Articles of Merger were filed on March 28, 1995, with an effective date of April 1, 1995; merging

BAYER USA INC., a West Virginia corporation;
BAYER CORPORATION, an Indiana corporation;
MILES FINANCIAL SERVICES INC., a Massachusetts corporation;

into

MILES INC., an Indiana corporation;

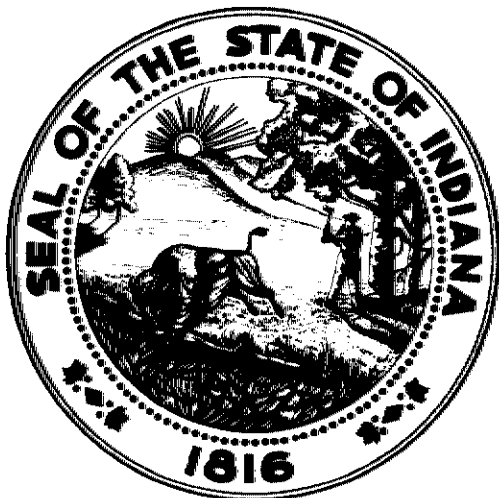
and then changing the name to;

BAYER CORPORATION

In Witness Whereof, I have hereunto set my hand and affixed the seal of the State of Indiana, at the City of Indianapolis, this 21st day of April, 1995.

Sue Anne Gilroy

SUE ANNE GILROY, Secretary of State



[Signature]
Deputy