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State of Idaho

Department of State

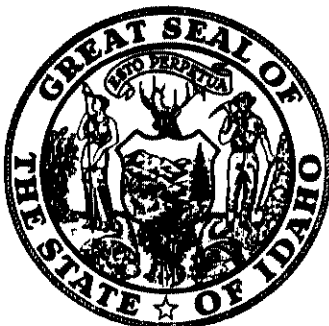
CERTIFICATE OF AUTHORITY[^] OF

MCCALL-BURNS-MAIN, INC.

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of an Application of MCCALL-BURNS-MAIN, INC. for a 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 Certificate of Authority to MCCALL-BURNS-MAIN, INC. to transact business in this State under the name MCCALL-BURNS-MAIN, INC. and attach hereto a duplicate original of the Application for such Certificate.

Dated: November 17, 1992



Pete T. Cenarrusa
SECRETARY OF STATE

By *Shirley J. Clark*

APPLICATION FOR CERTIFICATE OF AUTHORITY

(Profit Corporation)

RECEIVED
SEC. OF STATE

92 NOV 12 AM 10 45

To the Secretary of State of Idaho

Pursuant to Section 30-1-110, Idaho Code, the undersigned Corporation hereby applies for a Certificate of Authority to transact business in your State, and for that purpose submits the following statement:

1. The name of the corporation is McCall-Burns-Main, Inc.
2. The name which it shall use in Idaho is _____
(To be used only when required to avoid a conflict with a name already on file. Must be accompanied by a Board of Directors resolution adopting assumed name in Idaho.)
3. It is incorporated under the laws of Iowa
4. The date of its incorporation is 10-6-77 and the period of its duration is perpetual
5. The address of its principal office in the state or country under the laws of which it is incorporated is 25 East State Street Algona, IA. 50511
6. The address to which correspondence should be addressed, if different from that in Item 5. _____
7. The street address of its proposed registered office in Idaho is 300 North 6th Street Boise, ID. 83701, and the name of its proposed registered agent in Idaho at that address is C.T. Corporation
8. The purpose or purposes which it is proposed to pursue in the transaction of business in Idaho are: construct new fertilizer building

(Continued on reverse)

Submit application and certificate of status to:

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

Secretary of State use only

IDAHO SECRETARY OF STATE
19921113 0900 31362 2
CK #: 4715 CUST# 1
CORPORATIO 10 60.00= 60.00

**

9. The names and respective addresses of its directors and officers are:

Name	Office	Address
Steve McCall	President	210 Potter Hill - Algona, IA 50511
John Burns	V-President	500 N. Church - Algona, IA. 50511
John Burns	Sec./Treasurer	500 N. Church - Algona, IA. 50511

10. The corporation accepts and shall comply with the provisions of the Constitution and the laws of the State of Idaho.

11. This application is accompanied by a Certificate of Corporate Status or Existence, duly authenticated by the proper officer of the state or country under the laws of which it is incorporated.

Dated: 10-28-92

By John Burns Steve McCall - President
(Corporation name)
(As President/Vice President) (please specify)
and John Burns
(As Secretary/Assistant Secretary (please specify))

STATE OF Iowa)
COUNTY OF Kossuth) ss:

I, Thomas B. Ricklefs, a notary public, do hereby certify that on
this 9th day of November, 19 92, personally appeared before
me John R. Burns, who being by me first duly sworn, declared that (s)he
is the Vice President of McCall - Burns - Main, Inc.

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



Thomas B. Ricklefs
Notary Public

October 28, 1992
Corp. No.: 000026842
Ref. No.: 70396

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SEC. OF STATE

SECRETARY OF STATE

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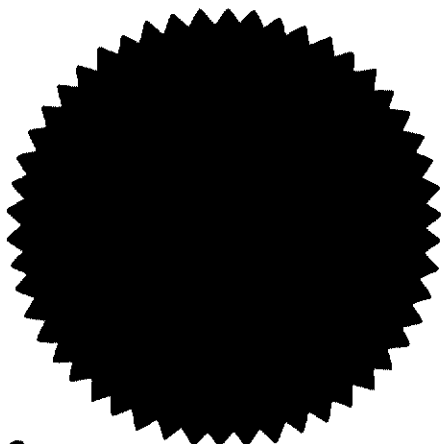
MCCALL-BURNS-MAIN, INC.
ATTN; STEVE MC CALL
25 EAST STATE STREET
ALGONA IOWA 50511

CERTIFICATE OF EXISTENCE

Name MCCALL-BURNS-MAIN, INC.
Date 10/06/1977

I, ELAINE BAXTER, secretary of state of the state of Iowa, custodian of the records of incorporations, certify that the corporation named on this certificate is in existence and was duly incorporated under the laws of Iowa on the date printed above, with perpetual duration.

I further certify that all fees required by the Iowa Business Corporation Act have been paid by the corporation, that the most recent annual corporate report required by Iowa Code chapter 490 has been filed by the secretary of state, and that articles of dissolution have not been filed.



Elaine Baxter

SECRETARY OF STATE



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