Dated at Winterset, Iowa, this 8th day of April, 1970.

Squire Crawford
Squire Crawford, Affiant

Subscribed in my presence and sworn to before by the said affiant this 8th day of April, 1970.

(NOTARIAL SEAL)

Shirley A. Webster
Shirley A. Webster, Notary Public in and for Madison County.

POWER OF ATTORNEY

The undersigned, one of the owners in possession of said property as above stated, hereby directs that this affidavit be filed of record and hereby appoints the County Recorder of the County wherein said land is situated as the authorized attorney in fact to file same.

Squire Crawford
Squire Crawford

STATE OF IOWA MADISON COUNTY: SS

On this 8th day of April, 1970, before me, the undersigned, a Notary Public in and for said County, in said State, personally appeared Squire Crawford, to me known to be the identical person named in and who executed the within and foregoing instrument, and acknowledged that he executed the same as his voluntary act and deed.

(NOTARIAL SEAL)

Shirley A. Webster
Shirley A. Webster, Notary Public in and for Madison County.

MARGINAL ENTRY

STATE OF IOWA MADISON COUNTY: SS

The undersigned Recorder in and for said County in the State aforesaid, hereby certifies that the foregoing affidavit was filed in the said Recorder's Office by the owner in possession as named in said affidavit or by his attorney in fact as shown by the records; and duly recorded and entered on the records thereon on the 8 day of April, 1970.

COMPARED

Mary E. Welty, Recorder

Neal Fertilizers, Inc.
To
The Public

#560
Fee $3.50

Filed for record the 27 day of April A.D. 1970 at 9:21 o'clock A. M.
Mary E. Welty, Recorder

ARTICLES OF INCORPORATION OF NEAL FERTILIZERS, INC.

Received
70 APR 15 PM 12:45
Secretary of State Iowa

BE IT KNOWN BY THESE ARTICLES: That we, Robert R. Neal and Donnabelle Neal, the undersigned persons acting as incorporators of a corporation organized under Chapter 496.A, Code of Iowa, 1966, hereby adopt the following Articles of Incorporation:

ARTICLE I.

The name of the corporation is Neal Fertilizers, Inc.

ARTICLE II.

The corporation shall have unlimited power to engage in or do any lawful act concerning any and all lawful business for which corporations may be organized under this chapter.

ARTICLE III.

The aggregate number of shares which the corporation shall have authority to issue is one thousand shares which are to consist of one class only and that all such shares are to be without par value.

ARTICLE IV.

When the board of directors so determine, the issuance of any treasury stock shall first be offered at the price set by the directors pro rata to the present stockholders

of the corporation and no shareholder shall be denied this pre-emptive right.

ARTICLE V.

Any shareholder desiring to sell, transfer or alienate any or all of his shares of stock of the corporation shall first offer such stock to the other shareholders and the corporation before a shareholder is free to transfer his stock without any restriction.

ARTICLE VI.

The officers of this corporation shall be a president, a vice-president, a secretary and a treasurer and such other officers as shall be provided for in the by-laws, one person may hold two or more offices at the same time. All conveyances and mortgages of real property made by the corporation shall be executed by the president and countersigned by the secretary, and all releases of mortgages, liens, judgments orother claims that are required to be made of record may be executed by the president, vice-president, or secretary of the corporation.

ARTICLE VII.

The annual meeting of the stockholders shall be held at the office of the corporation on the 15th day of April of each year beginning with the year 1970 at which time the stockholders shall elect a board of directors and transact such other business as may lawfully come before them.

ARTICLE VIII.

The address of the initial registered office of the corporation is, Rural Route, Earlham, Iowa, and the name of the initial registered agent at such address is: Robert R. Neal.

ARTICLE IX.

The number of directors constituting the initial board of directors shall be two and the names and addresses of the persons who are to serve as directors until the first annual meeting of the shareholders or until successors are elected and shall qualify are:

Robert R. Neal Earlham, Iowa
Donnabelle Neal Earlham, Iowa

ARTICLE X.

The names and address of each incorporator is;

Robert R. Neal Earlham, Iowa
Donnabelle Neal Earlham, Iowa

ARTICLE XI.

The private property of the shareholders shall not be subject to payment of the corporate debts to any extent whatever nor shall the shareholders be held for any corporate liability except to the extent of the value of their shares therein.

ARTICLE XII.

Amendments to the articles of incorporation shall be made in the matter as specified in Chapter 496 A, Code of Iowa, 1966.

ARTICLE XIII.

The corporate seal of the corporation shall consist of a circular design on which is inscribed the name of the corporation, Neal Fertilizers, Inc., and the words "Corporate Seal, 1970 - State of Iowa."

ARTICLE XIV.

The corporate life of this corporation shall begin on the date of the issuance of the certificate of incorporation by the Secretary of State, of the State of Iowa, and shall have perpetual succession unless dissolved by the provisions of Chapter 496 A, Code of Iowa, 1966.

Dated this 14 day of April, A.D. 1970.

Robert R. Neal
(Robert R. Neal)
Donnabelle Neal
(Donnabelle Neal)

STATE OF IOWA MADISON COUNTY : SS

On this 14 day of April, 1970, before me, the undersigned, a Notary Public in and for said County, in said State, personally appeared Robert R. Neal and Donnabelle Neal, to be known to be the identical persons named in and who executed the foregoing instrument, and acknowledged that they executed the same as their voluntary act and deed.

(NOTARIAL SEAL)

Dean R. Nelson Notary Public
in and for said County and State.

OFFICE OF THE SECRETARY OF STATE DES MOINES, IOWA
This instrument recorded in Book - -, Page 427, April 15, 1970, Expires Perpetual,
Cert No. 49223, Receipt No. - - - Filed by H. Claude Peer, Atty., Earlham, Iowa
Filing Fee 20.00, Recording Fee 1.50 Melvin D. Synhorst, Secretary of State

COMPARED

Grenville F. Waldron
To
The Public

#669 RSED
Fee $2.50

Filed for record the 21 day of May A.D. 1970 at 3:14 o'clock P. M.

Mary E. Welty, Recorder

AFFIDAVIT

STATE OF IOWA MADISON COUNTY) SS.

I, Grenville F. Waldron, being first duly sworn on oath depose and state that my father, Fred H. Waldron, also known as Frederick Henry Waldron, died on September 28, 1946, as shown by the records in the office of the Clerk of the District Court of Iowa in and for Madison County. That at the time of his death, my father had no money or property except a small amount of personal property and an interest as joint tenant with my mother, Hazel G. Waldron in the following described real estate, to-wit:

Lot Five (5) in Block Nine (9) of Pitzer and
Knight's Addition to the Town of Winterset,
Madison County, Iowa.

That the total value of said personal property and real estate at the time of my father's death was considerably less than $10,000.00; that my father had made no gifts subject to gift taxes prior to his death; that all of his property passed to my mother; that his estate was not administered upon; and that the property passing as a result of his death was not liable for Iowa inheritance taxes or Federal Estate taxes as it was much less than the statutory exemptions.

Grenville F. Waldron
Grenville F. Waldron

Subscribed and sworn to before me by the said Grenville F. Waldron this 21st day of May, A.D. 1970.

NOTARIAL SEAL

C. R. Bentz Notary Public
in and for Madison County, Iowa.