

# Coal Combustion Residue Monofill Financial Assurance Report Form

## Section 1: FACILITY INFORMATION *(please print or type)*

Information Requested	
Facility Name	Cargill Flyash Landfill
Permitted Agency/Entity	Cargill, Inc
Permit Number	62-SPD-4-89P

## Section 2: CLOSURE/POSTCLOSURE OR CORRECTIVE ACTION COST ESTIMATES

Information Requested	Cost Estimate	Date of Cost Estimate
Updated Closure Cost Estimate	\$ 1,638,120.51	March 2024
Updated Postclosure Cost Estimate	\$ 1,874,099.66	March 2024
Initial or Updated Corrective Action Cost Estimate	\$ NA	NA

\*Attach closure/postclosure cost estimate(s) signed and certified by an Iowa-licensed professional engineer. Cost estimates shall include, at a minimum, each of the cost line items defined in 103.3(3)"c" for closure and 103.3(4)"c" for postclosure. Please provide closure and/or postclosure site area acreage information with the estimates.

Provide a cost estimate for corrective action only if corrective action is required and a corrective action plan has been approved by the Department. Attach the corrective action cost estimate signed and certified by an Iowa-licensed professional engineer. The cost estimate shall account for total costs of the activities described in the approved corrective action plan for the corrective action period.

## Section 3: FACILITY WASTE TONNAGE INFORMATION

Information Requested	Tons
Remaining permitted capacity as of the beginning of permit holder's current fiscal year	151,897 (south fill area only)
Amount of waste disposed of at the facility during the prior year	0

## Section 4: PROOF OF COMPLIANCE

<b>Publicly Owned Coal Combustion Residue Monofills</b>	<i>(ATTACH AUDIT REPORT)</i>
Owner's Most Recent Annual Audit Report	
Prepared by: _____	
For fiscal year ending: _____	
<b>Privately Owned Coal Combustion Residue Monofills</b>	<i>(ATTACH AFFIDAVIT)</i>
Attach owner/operator's affidavit indicating that an annual review has been performed by a certified public accountant to determine whether the privately owned monofill is in compliance with IAC 567 Chapter 103. The affidavit shall state the name of the certified public accountant, the dates and conclusions of the review, and the steps taken to rectify any deficiencies identified by the accountant.	

## Section 5: FINANCIAL ASSURANCE INSTRUMENT

Type and Value of Financial Assurance Instrument(s)			(ATTACH INSTRUMENT(S))
Assurance Instrument	Establishment Date	Mechanism Covers	Instrument Value
Trust Fund 567 IAC 103.3(6)“a”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Surety Bond 567 IAC 103.3(6)“b”	March 2024	Closure <input checked="" type="checkbox"/> Postclosure <input checked="" type="checkbox"/> Corrective Action <input type="checkbox"/>	\$ 3,512,220.17
Letter of Credit 567 IAC 103.3(6)“c”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Insurance 567 IAC 103.3(6)“d”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Corporate Financial Test 567 IAC 103.3(6)“e”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Local Gov’t. Financial Test 567 IAC 103.3(6)“f”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Corporate Guarantee 567 IAC 103.3(6)“g”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Local Gov’t Guarantee 567 IAC 103.3(6)“h”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Local Gov’t. Dedicated Fund 567 IAC 103.3(6)“i”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$

## Section 6: FUND PAYMENTS *(only if using dedicated or trust fund)*

Completion of the following fund information complies with the annual financial statement requirements of IAC 567 103.3(3)“a” and 103.3(4)“a” by indicating the current balance(s) of the dedicated/trust fund and the projected amount(s) to be deposited in the fund(s).

Under “Beginning Balance”, please state the fund balance 30 days after the start of the previous fiscal year, for “Ending Balance”, indicate the fund balance 30 days after the close of the previous fiscal year, and for “Projected Deposit”, indicate the amount to be deposited within 30 days of the close of the permit holder’s fiscal year.

Information Requested	Beginning Balance	Ending Balance	Projected Deposit
Dedicated Fund Balance <i>(see formula below)</i>	\$	\$	\$
Trust Fund Balance <i>(see formula below)</i>	\$	\$	\$

### Formula for Projected Deposits

Dedicated/Trust Fund

$$\frac{CE - CB}{Y}$$

Where “CE” is the closure or postclosure cost estimate, “CB” is the balance 30 days after close of the previous fiscal year, and “Y” is number of years remaining in the pay-in period.

If needed, the space below can be used to show calculations for projected deposit(s)

### Section 7: PERMIT HOLDER ENDORSEMENT

**SUBMITTAL OF THIS COMPLETED AND ENDORSED FORM ALONG WITH ALL REQUIRED DOCUMENTATION ESTABLISHES NOTIFICATION AND PROOF OF PERMIT HOLDER COMPLIANCE WITH IAC 567 CHAPTER 103.**

Jonathan Razink		Facility Manager	
Name of Official		Title	
Cargill, Inc			
Agency/Entity			
17540 Monroe-Wapello Road			
Address			
Eddyville		IA	52553
City		State	Zip
641-969-3713		641-969-3616	
Telephone		Fax	
Jonathan_Razink@cargill.com			
Email Address			

	Facility Manger	3/18/24
Signature of Official	Title	Date

Questions? Contact Chad A. Stobbe at (515) 242-5851 or [Chad.Stobbe@dnr.iowa.gov](mailto:Chad.Stobbe@dnr.iowa.gov)

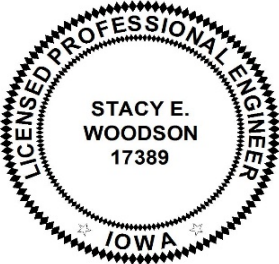

# CLOSURE AND POSTCLOSURE OPINION OF PROBABLE COST

FOR THE

**CARGILL CCR LANDFILL**  
EDDYVILLE, IOWA

**PERMIT NO. 62-SDP-4-89P**

**Adjusted for Inflation February 2024**

	<p>I hereby certify that this engineering document was prepared by me or under my direct personal supervision and that I am a duly licensed Professional Engineer under the laws of the State of Iowa.</p>
	<p> _____ Date: _____</p>
	<p>License No. 17389 My renewal date is <b>December 31, 2024</b></p>
	<p>Pages or sheets covered by this seal: <b>ALL PAGES</b></p> <hr/> <hr/>



**CARGILL CCR LANDFILL  
EDDYVILLE, IOWA  
PERMIT NO. 62-SDP-4-89P  
CLOSURE/POSTCLOSURE OPINION OF PROBABLE COST  
SUMMARY**

	<b>Estimate (2023)</b>
<b>CLOSURE COMPONENT</b>	
1. Closure/Postclosure Plan document revisions	\$ 147,768.36
2. Site preparation, earthwork and final grading	\$ 171,607.55
3. Drainage control culvert, piping and structures	\$ 160,853.94
4. Erosion control structures, sediment ponds and terraces	\$ 275,593.77
5. Final cap - Compacted Clay Layer	\$ 305,234.02
6. Final cap - Vegetation Layer	\$ 120,679.42
7. Seeding, mulching and fertilizing	\$ 103,114.61
8. Monitoring well / piezometer maintenance	\$ 4,617.76
9. Leachate system cleanout	\$ 21,713.58
10. Monitoring well installations and abandonments	\$ 8,081.08
11. Other facility modifications to effect closed status	\$ 105,862.18
12. Engineering and technical services	\$ 161,621.65
13. Legal, financial and administrative services	\$ 12,698.84
14. Closure compliance certifications and documentation	<u>\$ 38,673.75</u>
SUBTOTALS	\$ 1,638,120.51
<b>POSTCLOSURE COMPONENT</b>	
1. General site facility maintenance	\$ 43,291.51
2. Cap and vegetative cover maintenance	\$ 162,776.09
3. Drainage and erosion control systems maintenance	\$ 106,150.79
4. Groundwater underdrain system maintenance	\$ 6,493.73
5. Groundwater and surface water monitoring systems maintenance	\$ 13,276.06
6. Groundwater and surface water quality monitoring and reports	\$ 101,590.75
7. Groundwater monitoring systems performance evaluations report	\$ 122,370.67
8. Leachate control systems maintenance	\$ 21,713.58
9. Leachate management, transportation, and reporting	\$ 912,007.86
10. Leachate control system performance evaluation report	\$ 28,861.01
11. Facility inspections and reports	\$ 187,019.33
12. Engineering and technical services	\$ 28,861.01
13. Legal, financial and administrative services	\$ 75,038.62
14. Financial assurance, accounting, audits and reports	<u>\$ 64,648.66</u>
SUBTOTALS	\$ 1,874,099.66
<b>SUMMARY</b>	
CLOSURE COSTS	\$ 1,638,120.51
POSTCLOSURE COSTS	<u>\$ 1,874,099.66</u>
<b>TOTAL CLOSURE/POSTCLOSURE COSTS</b>	<b>\$ 3,512,220.17</b>

**CARGILL CCR LANDFILL  
EDDYVILLE, IOWA  
PERMIT NO. #62-SDP-04-89P  
CLOSURE - OPINION OF PROBABLE COST**

**North Landfill - Proposed Final Cover Construction = 5.5 acres**  
**South Landfill Proposed Final Cover Construction = 7.3 acres**  
**Peripheral Site Grading Improvements = 22 acres**

This document provides updated cost to reflect the current design of closure construction.  
 Baseline estimate was used in 2021 and is adjusted annually thereafter for inflation.  
 The current year's inflation factor applied to this OPC is: **1.026** (DNR updated 1/25/2024)

Description	Quantity	Units	Inflation Adjusted \$/Unit	Extension	Estimate (2024)
1. Closure/Postclosure Plan document revisions					
a. Document for regulatory review/approval	1	LS	88,891.90	\$ 88,891.90	
b. Final plan/bid document preparation	1	LS	58,876.46	\$ 58,876.46	
				\$ 147,768.36	\$ 147,768.36
2. Site preparation, earthwork and final grading					
Landfill cap area (ave 12" over 12.8 acres)					
Grading CCR to design subgrade	21,000	cu yd	3.17	\$ 66,668.93	
Adjacent to capped area (ave 6" over 22 acres)				0.00	
On site exc & haul (x1.15)	20,700	cu yd	2.31	\$ 47,793.83	
Grading spoils etc.	18,000	cu yd	3.17	\$ 57,144.80	
				\$ 171,607.55	\$ 171,607.55
3. Drainage control culvert, piping and structures					
a. Storm culverts	811	LF	69.27	\$ 56,175.07	
b. Structures - inlet/outlet	12	each	1,039.00	\$ 12,467.96	
c. Storm MH	2	each	17,316.60	\$ 34,633.21	
d. Underdrain MH	2	each	23,088.81	\$ 46,177.61	
c. Underdrain collection piping	395	LF	28.86	\$ 11,400.10	
				\$ 160,853.94	\$ 160,853.94
4. Erosion control structures, sediment ponds and terraces					
a. Sediment pond outlet structure	1	each	3,463.32	\$ 3,463.32	
b. Mid-slope diversion berm	1,500	LF	13.85	\$ 20,779.93	
c. Rip Rap	2,700	Tons	75.04	\$ 202,604.28	
d. Geotextile for Riprap	3,000	SY	2.02	\$ 6,060.81	
f. Erosion control blanket	9000	SY	1.67	\$ 15,065.45	
g. Filter sock	1,000	LF	3.46	\$ 3,463.32	
h. Rock ditch check	36	each	346.33	\$ 12,467.96	
h. Silt fence	4,500	LF	2.60	\$ 11,688.71	
				\$ 275,593.77	\$ 275,593.77
5. Final cap - Compacted Clay Layer					
Surface Area:	12.8	acres			
Thickness:	24	inches			
Permeability:	1.0E-07	cm/sec			
a. On-site exc/haul (x1.2)	49,600	cu yd	2.31	\$ 114,520.48	
b. Installation (compacted in lifts)	41,300	cu yd	4.62	\$ 190,713.54	
				\$ 305,234.02	\$ 305,234.02

**CARGILL CCR LANDFILL  
EDDYVILLE, IOWA  
PERMIT NO. #62-SDP-04-89P  
CLOSURE - OPINION OF PROBABLE COST**

**North Landfill - Proposed Final Cover Construction = 5.5 acres**

**South Landfill Proposed Final Cover Construction = 7.3 acres**

**Peripheral Site Grading Improvements = 22 acres**

This document provides updated cost to reflect the current design of closure construction.

Baseline estimate was used in 2021 and is adjusted annually thereafter for inflation.

The current year's inflation factor applied to this OPC is: **1.026** (DNR updated 1/25/2024)

Description	Quantity	Units	Inflation Adjusted \$/Unit	Extension	Estimate (2024)
6. Final cap - Vegetation Layer					
Surface Area:	12.8	acres			
Thickness:	12	inches			
(capable of supporting vegetation)					
a. On-site exc/haul (x1.15)	23,805	cu yd	2.31	\$ 54,962.90	
b. Installation	20,700	cu yd	3.17	<u>\$ 65,716.52</u>	
				\$ 120,679.42	\$ 120,679.42
7. Seeding, mulching and fertilizing					
a. Final Cover	12.8	acres	1,616.22	\$ 20,687.57	
b. Peripheral Site	22	acres	1,616.22	\$ 35,556.76	
c. Borrow Areas	29	acres	1,616.22	<u>\$ 46,870.28</u>	
				\$ 103,114.61	\$ 103,114.61
8. Monitoring well / piezometer maintenance					
	2	each	2,308.88	\$ 4,617.76	\$ 4,617.76
9. Leachate system cleanout					
a. Leachate header system jetting	3,915	LF	2.60	\$ 10,169.18	
b. Lagoon dredging	500	CY	23.09	<u>\$ 11,544.40</u>	
				\$ 21,713.58	\$ 21,713.58
10. Monitoring well installations and abandonments					
a. New wells	2	each	3,463.32	\$ 6,926.64	
b. Well abandonments	2	each	577.22	<u>\$ 1,154.44</u>	
				\$ 8,081.08	\$ 8,081.08
11. Other facility modifications to effect closed status					
a. Service road rock surfacing	2000	tons	46.18	\$ 92,355.23	
b. Geogrid for service roads	3900	SY	3.46	<u>\$ 13,506.95</u>	
				\$ 105,862.18	\$ 105,862.18
12. Engineering and technical services					
a. Construction administration	1	LS	34,633.21	\$ 34,633.21	
b. Construction staking / surveying	1	LS	34,633.21	\$ 34,633.21	
c. Construction observation and testing	1	LS	92,355.23	<u>\$ 92,355.23</u>	
				\$ 161,621.65	\$ 161,621.65
13. Legal, financial and administrative services					
	1	LS	12,698.84	\$ 12,698.84	\$ 12,698.84
14. Closure compliance certifications and documentation					
a. Final inspection	1	LS	6,349.42	\$ 6,349.42	
b. As-built drawings	1	LS	12,698.84	\$ 12,698.84	
c. Engineering report and certification	1	LS	19,625.49	<u>\$ 19,625.49</u>	
				\$ 38,673.75	\$ 38,673.75
<b>Total Closure Cost Estimate</b>					<b>\$ 1,638,120.51</b>

**CARGILL CCR LANDFILL  
EDDYVILLE, IOWA  
PERMIT NO. 62-SDP-4-89P  
POSTCLOSURE - OPINION OF PROBABLE COST**

**Postclosure Cost Summary (10 year period)**

This document provides updated cost to reflect current design of landfill closure construction and anticipated hauling and off-site disposal of leachate during the post-closure period.

Baseline estimate was used in 2021 and is adjusted annually thereafter for inflation.

The current year's inflation factor applied to this OPC is: **1.026** (DNR updated 1/25/2024)

Description	Quantity	Units	Inflation Adjusted \$/Unit	Extension	Estimate (2024)
1. General site facility maintenance					
a. General facilities/labor (annual)	10	events	1,385.33	\$ 13,853.28	
b. Access roads (annual)	10	events	2,308.88	\$ 23,088.81	
c. Fence maintenance (annual)	10	events	634.94	<u>\$ 6,349.42</u>	
				\$ 43,291.51	\$ 43,291.51
2. Cap and vegetative cover maintenance					
a. Mowing (annual)	10	events	3,001.54	\$ 30,015.45	
b. Erosion repair (annual)	10	events	10,389.96	\$ 103,899.63	
c. Reseeding (annual)	10	events	2,886.10	<u>\$ 28,861.01</u>	
				\$ 162,776.09	\$ 162,776.09
3. Drainage and erosion control systems maintenance					
a. Culvert maintenance	10	events	692.66	\$ 6,926.64	
b. Sediment pond dredging	1	events	1,385.33	\$ 1,385.33	
c. Ditch and berm repairs	10	events	5,772.20	\$ 57,722.02	
d. Silt fence replacement	1000	LF	2.60	\$ 2,597.49	
e. Rip rap repair	500	tons	75.04	<u>\$ 37,519.31</u>	
				\$ 106,150.79	\$ 106,150.79
4. Groundwater underdrain system maintenance					
a. Jetting groundwater lines (one event)	2500	LF	2.60	<u>\$ 6,493.73</u>	
				\$ 6,493.73	\$ 6,493.73
5. Groundwater and surface water monitoring systems maintenance					
a. Well maintenance	5	events	1,385.33	\$ 6,926.64	
b. Stream weir maintenance	1	events	6,349.42	<u>\$ 6,349.42</u>	
				\$ 13,276.06	\$ 13,276.06
6. Groundwater and surface water quality monitoring and reports					
a. Field sample collection	10	events	7,157.53	\$ 71,575.30	
b. Sample analysis	10	events	3,001.54	<u>\$ 30,015.45</u>	
				\$ 101,590.75	\$ 101,590.75
7. Groundwater monitoring systems performance evaluations report					
a. Annual Water Quality Report	10	events	10,967.18	\$ 109,671.83	
b. In-situ testing	2	events	6,349.42	<u>\$ 12,698.84</u>	
				\$ 122,370.67	\$ 122,370.67



**CARGILL CCR LANDFILL  
EDDYVILLE, IOWA  
PERMIT NO. 62-SDP-4-89P  
POSTCLOSURE - OPINION OF PROBABLE COST**

**Postclosure Cost Summary (10 year period)**

This document provides updated cost to reflect current design of landfill closure construction and anticipated hauling and off-site disposal of leachate during the post-closure period.

Baseline estimate was used in 2021 and is adjusted annually thereafter for inflation.

The current year's inflation factor applied to this OPC is: **1.026** (DNR updated 1/25/2024)

Description	Quantity	Units	Inflation Adjusted \$/Unit	Extension	Estimate (2024)
8. Leachate control systems maintenance					
a. Leachate pipe jetting (one event)	3,915	LF	2.60	\$ 10,169.18	
b. Lagoon dredging (one event)	500	CY	23.09	\$ 11,544.40	
				\$ 21,713.58	\$ 21,713.58
9. Leachate management, transportation, and reporting					
a. NPDES Permit compliance	10	events	2,308.88	\$ 23,088.81	
b. Sampling & analysis	30	events	2,886.10	\$ 86,583.02	
c. Record keeping	30	events	1,731.66	\$ 51,949.81	
d. Leachate hauling 5600 gal/load, 5 days/wk, 10 yr	2600	loads	288.61	\$ 750,386.21	
e. Leachate disposal fee	2600	loads		\$ -	
				\$ 912,007.86	\$ 912,007.86
10. Leachate control system performance evaluation report	10	events	2,886.10	\$ 28,861.01	\$ 28,861.01
11. Facility inspections and reports					
a. Monthly site inspections	120	events	1,269.88	\$ 152,386.12	
b. Annual site inspections/certification by PE	10	events	3,463.32	\$ 34,633.21	
				\$ 187,019.33	\$ 187,019.33
12. Engineering and technical services	10	events	2,886.10	\$ 28,861.01	\$ 28,861.01
13. Legal, financial and administrative services	10	events	7,503.86	\$ 75,038.62	\$ 75,038.62
14. Financial assurance, accounting, audits and reports					
a. Financial assurance updates	10	events	1,962.55	\$ 19,625.49	
b. Accounting	10	events	2,539.77	\$ 25,397.69	
c. Audits/reports	10	events	1,962.55	\$ 19,625.49	
				\$ 64,648.66	\$ 64,648.66
<b>Total Postclosure Cost Estimate</b>					<b>\$ 1,874,099.66</b>



KPMG LLP  
4200 Wells Fargo Center  
90 South Seventh Street  
Minneapolis, MN 55402

## Independent Accountants' Agreed-Upon Procedures Report

To the Management of Cargill, Incorporated:

We have performed the procedures enumerated below, which were agreed to by the management of Cargill, Incorporated (the Company), related to the IDNR Form 542-8090 Coal Combustion Residue Monofill Financial Assurance Report Form (the Form) filed with the State of Iowa Department of Natural Resources for the Cargill Flylash Landfill. The Company is responsible for the subject matter.

The Company has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting you in connection with establishing the Company's financial ability to bear certain facility closure, post-closure, corrective action costs or liability coverage for non-sudden occurrences as specified in the Iowa Code, IAC 567 Chapter 103. This report may not be suitable for any other purpose. No other parties have agreed to or acknowledged the appropriateness of these procedures for the intended purpose or any other purpose.

The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. We make no representation regarding the appropriateness of the procedures either for the intended purpose or for any other purpose.

The procedures and the associated findings are as follows:

1. We compared the amount in section 2 of the Form "Updated Closure Cost Estimate" to the amount identified as closure cost estimate included on page 4 of the Closure and Post Closure Opinion of Probable Cost attachment to the Form and found them to be in agreement.
2. We compared the amount in section 2 of the Form "Updated Postclosure Cost Estimate" to the amount identified as post-closure cost estimate included on page 6 of the Closure and Post Closure Opinion of Probable Cost attachment to the Form and found them to be in agreement.
3. We compared the amount in section 5 of the Form "instrument value" to the amount identified as the bond penalty in the Increase Penalty Rider dated March 5, 2024, which updated Surety bond number 190025390 dated March 20, 2012 (the Surety Bond), obtained by the Company and found them to be in agreement.
4. We compared the summation of the amounts in item 1 and 2 above to the amount of the bond penalty included in the Surety Bond noted in item 3 above and found them to be in agreement.
5. We compared the total asset amount of \$85.30 billion as of May 31, 2023 to the total asset amount in the Company's audited consolidated financial statements as of May 31, 2023 and found them to be in agreement.



We were engaged by the Company to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, which involves us performing the specific procedures agreed to and acknowledged above and reporting on findings based on performing those procedures. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with Iowa Code, IAC 567 Chapter 103. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Company and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Company, and is not intended to be, and should not be, used by anyone other than the specified parties.

KPMG LLP

Minneapolis, Minnesota  
March 29, 2024

## Increase PENALTY RIDER

BOND AMOUNT \$ 3,423,218.00

BOND NO. 190025390

To be attached and form a part of Bond No. 190025390 dated the 20th day of March,  
2012 executed by Liberty Mutual Insurance Company  
as surety, on behalf of Cargill, Incorporated  
as current principal of record, and in favor of State of Iowa - Department of Natural Resources  
as Obligee, and in the amount of Three Million Four Hundred Twenty-three Thousand Two Hundred Eighteen & 00/100  
(\$ 3,423,218.00).

In consideration of the agreed premium charged for this bond, it is understood and agreed that  
Liberty Mutual Insurance Company hereby consents that effective from  
the 5th day of March, 2024, said bond shall be amended as follows:

THE BOND PENALTY SHALL BE Increased:

From: Three Million Four Hundred Twenty-three Thousand Two Hundred Eighteen & 00/100 (\$ 3,423,218.00 )

To: Three Million Five Hundred Twelve Thousand Two Hundred Twenty-one & 00/100 (\$ 3,512,221.00 )

The Increase of said bond penalty shall be effective as of the 5th day of March,  
2024, and does hereby agree that the continuity of protection under said bond subject to changes in  
penalty shall not be impaired hereby, provided that the aggregate liability of the above mentioned bond shall  
not exceed the amount of liability assumed by it at the time the act and/or acts of default were committed and  
in no event shall such liability be cumulative.

Signed, sealed and dated this 5th day of March, 2024.

Cargill, Incorporated

PRINCIPAL

BY: Anne Stukas

Liberty Mutual Insurance Company

SURETY

BY: Michele L. Grogan  
Michele L. Grogan, ATTORNEY-IN-FACT



This Power of Attorney limits the acts of those named herein, and they have no authority to bind the Company except in the manner and to the extent herein stated.

Liberty Mutual Insurance Company
The Ohio Casualty Insurance Company
West American Insurance Company

Certificate No: 8205014- 190057

POWER OF ATTORNEY

KNOWN ALL PERSONS BY THESE PRESENTS: That The Ohio Casualty Insurance Company is a corporation duly organized under the laws of the State of New Hampshire, that Liberty Mutual Insurance Company is a corporation duly organized under the laws of the State of Massachusetts, and West American Insurance Company is a corporation duly organized under the laws of the State of Indiana (herein collectively called the "Companies"), pursuant to and by authority herein set forth, does hereby name, constitute and appoint, Ann Higgins, Danielle Schmitt, Kelsey Ratcliffe, Keshia N. Greene; Michele L. Grogan

all of the city of Minneapolis state of MN each individually if there be more than one named, its true and lawful attorney-in-fact to make, execute, seal, acknowledge and deliver, for and on its behalf as surety and as its act and deed, any and all undertakings, bonds, recognizances and other surety obligations, in pursuance of these presents and shall be as binding upon the Companies as if they have been duly signed by the president and attested by the secretary of the Companies in their own proper persons.

IN WITNESS WHEREOF, this Power of Attorney has been subscribed by an authorized officer or official of the Companies and the corporate seals of the Companies have been affixed thereto this 11th day of March, 2021.



Liberty Mutual Insurance Company
The Ohio Casualty Insurance Company
West American Insurance Company

By: David M. Carey, Assistant Secretary

State of PENNSYLVANIA ss
County of MONTGOMERY

On this 11th day of March, 2021 before me personally appeared David M. Carey, who acknowledged himself to be the Assistant Secretary of Liberty Mutual Insurance Company, The Ohio Casualty Company, and West American Insurance Company, and that he, as such, being authorized so to do, execute the foregoing instrument for the purposes therein contained by signing on behalf of the corporations by himself as a duly authorized officer.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed my notarial seal at King of Prussia, Pennsylvania, on the day and year first above written.



Commonwealth of Pennsylvania - Notary Seal
Teresa Pastella, Notary Public
Montgomery County
My commission expires March 28, 2025
Commission number 1126044
Member, Pennsylvania Association of Notaries

By: Teresa Pastella, Notary Public

This Power of Attorney is made and executed pursuant to and by authority of the following By-laws and Authorizations of The Ohio Casualty Insurance Company, Liberty Mutual Insurance Company, and West American Insurance Company which resolutions are now in full force and effect reading as follows:

ARTICLE IV - OFFICERS: Section 12. Power of Attorney.

Any officer or other official of the Corporation authorized for that purpose in writing by the Chairman or the President, and subject to such limitation as the Chairman or the President may prescribe, shall appoint such attorneys-in-fact, as may be necessary to act in behalf of the Corporation to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations. Such attorneys-in-fact, subject to the limitations set forth in their respective powers of attorney shall have full power to bind the Corporation by their signature and execution of any such instruments and to attach thereto the seal of the Corporation. When so executed, such instruments shall be as binding as if signed by the President and attested to by the Secretary. Any power or authority granted to any representative or attorney-in-fact under the provisions of this article may be revoked at any time by the Board, the Chairman, the President or by the officer or officers granting such power or authority.

ARTICLE XIII - Execution of Contracts: Section 5. Surety Bonds and Undertakings.

Any officer of the Company authorized for that purpose in writing by the chairman or the president, and subject to such limitations as the chairman or the president may prescribe, shall appoint such attorneys-in-fact, as may be necessary to act in behalf of the Company to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations. Such attorneys-in-fact subject to the limitations set forth in their respective powers of attorney, shall have full power to bind the Company by their signature and execution of any such instruments and to attach thereto the seal of the Company. When so executed such instruments shall be as binding as if signed by the president and attested by the secretary

Certificate of Designation - The President of the Company, acting pursuant to the Bylaws of the Company, authorizes David M. Carey, Assistant Secretary to appoint such attorneys-in-fact as may be necessary to act on behalf of the Company to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations.

Authorization - By unanimous consent of the Company's Board of Directors, the Company consents that facsimile or mechanically reproduced signature of any assistant secretary of the Company, wherever appearing upon a certified copy of any power of attorney issued by the Company in connection with surety bonds, shall be valid and binding upon the Company with the same force and effect as though manually affixed.

I, Renee C. Llewellyn, the undersigned, Assistant Secretary, The Ohio Casualty Insurance Company, Liberty Mutual Insurance Company, and West American Insurance Company do hereby certify that the original power of attorney of which the foregoing is a full, true and correct copy of the Power of Attorney executed by said Companies, is in full force and effect and has not been revoked

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seals of said Companies this 5th day of March, 2021



By: Renee C. Llewellyn, Assistant Secretary

Not valid for mortgage, note, loan, letter of credit, currency rate, interest rate or residual value guarantees.

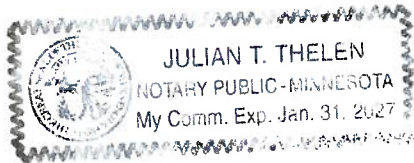
For bond and/or Power of Attorney (POA) verification inquiries, please call 610-832-8240 or email HOSUR@libertymutual.com.

ACKNOWLEDGMENT BY SURETY

STATE OF Minnesota }  
County of Hennepin } ss.

On this 5th day of March, 2024, before me personally  
appeared Michele L. Grogan, known to, me to be the Attorney-in-Fact of  
Liberty Mutual Insurance Company, the corporation  
that executed the within instrument, and acknowledged to me that such corporation executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, at my office in the aforesaid County, the day and  
year in this certificate first above written.



Julian Thelen  
Notary Public in the State of Minnesota  
County of Hennepin