

Agrium

January 27, 2010
Dick Doll
Quality Mechanicals, Inc.
1225 Streng Street
Cincinnati, OH 45223

Re: Mechanical Services Provided to Agrium US, Inc.

Dick,

Thank you for the ongoing service you provide to Agrium. We highly recommend your company's services. We are, at times, asked which contractor we prefer as a resource for welding, fitting, mechanicals, etc., and we do not hesitate to highly recommend QMI.

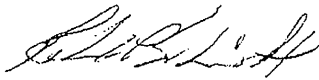
On short notice, your response is incredible regarding manpower needs. You readily provide services for our quarterly shutdowns. During the course of the past year, we installed a rental boiler, in which your people were instrumental in preparation for the State Boiler Inspector. Your crew researched and filed our boiler permit application with the state. With this additional assistance, we expeditiously obtained our permit.

When we plan our shutdowns, there often are additional unforeseen tasks that are added right up to the last minute that require more personnel to get all the work done. You have been able to gather the needed people that would have otherwise resulted in more delays and overtime.

Your people have been very accommodating with our maintenance and accounting systems that have recently undergone changes regarding information needed for individual jobs. This additional information is documented into the system to maintain records and improve future planning. Your people have shown great flexibility in making these changes and help improve our work planning process.

Agrium would be happy to provide a reference for your company and your employees.

Sincerely,



Robert P. Schmidt
Engineering Superintendent
Agrium U.S., Inc.