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December 29, 2014

Ms. Cynthia T. Brown
Chief of the Section of Administration, Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D. C. 20423

Dear Ms. Brown:

I have enclosed for e-filing the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Lease Agreement, a primary document, dated as of December 29, 2014. We request that this document be given the next available recordation number.

The names and addresses of the parties to the Memorandum of Lease Agreement are:

Lessor:

BMO Harris Equipment Finance Company
770 N Water Street, 8th Floor
Milwaukee, WI 53202

Lessee:

J. R. Simplot Company
999 Main Street
Suite 1300
Boise, ID 83702

A description of the equipment covered by the Memorandum of Lease Agreement consists of 30 tank cars numbered JRSX 1100-1129, inclusive.

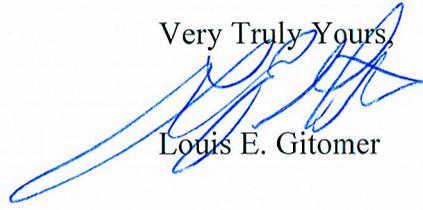
Ms. Cynthia T. Brown
December 29, 2014
Page 2

A fee of \$43.00 is enclosed. Please return one copy by email to:

Louis E. Gitomer
600 Baltimore Avenue, Suite 301
Towson, MD 21204
Lou@lgraillaw.com

A short summary of the document to appear in the index follows: a Memorandum of Lease Agreement between BMO Harris Equipment Finance Company, 770 N Water Street, 8th Floor, Milwaukee, WI 53202, and J. R. Simplot Company, 999 Main Street, Suite 1300, Boise, ID 83702, covering 30 tank cars numbered JRSX 1100-1129, inclusive.

Very Truly Yours,



Louis E. Gitomer

Enclosure

MEMORANDUM OF LEASE AGREEMENT

dated as of December 29, 2014

between

J. R. SIMPLOT COMPANY,
as Lessee,

and

BMO HARRIS EQUIPMENT FINANCE COMPANY,
as Lessor

MEMORANDUM OF LEASE AGREEMENT

THIS MEMORANDUM OF LEASE AGREEMENT is made and entered into as of December 29, 2014, by and between BMO HARRIS EQUIPMENT FINANCE COMPANY ("Lessor") and J. R. SIMPLOT COMPANY ("Lessee"), with reference to the following:

1. Lessor has agreed to purchase and lease to Lessee, and Lessee has agreed to lease from Lessor, those certain railcars described on Exhibit No. 1 attached hereto.

All of such railcars are more fully described in that certain Master Railcar Lease Agreement dated as of December 29, 2014, and Schedule No. 30671-001 thereto and incorporating the terms thereof, dated as of December 29, 2014 (together with all of the riders, schedules and other attachments thereto, collectively, the "Lease"), each between Lessor and Lessee.

2. The Lease shall be effective as of the date hereof and shall be subject to the term specified in the Lease, and any extension of such term to the extent provided for in the Lease.

This Memorandum of Lease Agreement may be executed in any number of counterparts, each executed counterpart constituting an original but all together only one Memorandum of Lease Agreement.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Lease Agreement to be executed as of the date first above written.

BMO HARRIS EQUIPMENT FINANCE
COMPANY

By: *Julie Griffin*
Name: Julie Griffin
Title: Vice President

STATE OF WISCONSIN)
COUNTY OF Milwaukee) ss.

On this 10 day of December, 2014, before me appeared Julie Griffin, the person who signed this instrument, who acknowledged that (s)he is the VICE PRESIDENT of BMO HARRIS EQUIPMENT FINANCE COMPANY and that, being duly authorized, (s)he signed such instrument as a free act on behalf of said corporation.

[Seal]

KRISTEN WEBER
NOTARY PUBLIC
STATE OF WISCONSIN

Kristen Weber
Notary Public

My commission expires:

10-12-18

J. R. SIMPLOT COMPANY

By: Joel G. Barker
Name: Joel G. Barker
Title: Vice President & Treasurer

STATE OF IDAHO)
) ss.
COUNTY OF ADA)

On this 23 day of December, 2014, before me, TAMARA SWANDER, a Notary Public in and for said State, personally appeared JOEL G. BARKER, known or identified to me to be the V.P. & TREASURER of J. R. Simplot Company, the corporation that executed the within instrument or the person who executed the instrument on behalf of said corporation, and acknowledged to me that such corporation executed the same.

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

Tamara Swander
Notary Public for Idaho
Residing at Emmett
My commission expires 4/4/18

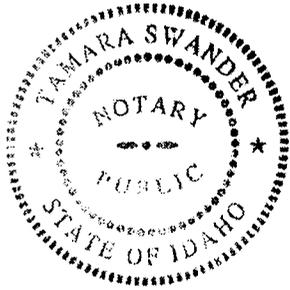


EXHIBIT NO. 1
TO MEMORANDUM OF LEASE AGREEMENT

DESCRIPTION OF RAILCARS AND REPORTING MARKS

Thirty (30) used Union Tank Car Company 111 A100WI T104 14,700 gallon insulated tank railcars, with liners, manufactured in 1993, numbered JRSX1100 – 1129, inclusive