

LAW OFFICES OF
LOUIS E. GITOMER, LLC.

LOUIS E. GITOMER
Lou@lgraillaw.com

MELANIE B. YASBIN
Melanie@lgraillaw.com
410-296-2225

600 BALTIMORE AVENUE, SUITE 301
TOWSON, MARYLAND 21204-4022
(410) 296-2250 • (202) 466-6532
FAX (410) 332-0885

October 28, 2013

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 §11301. This document is a Memorandum of Lease Agreement, a secondary document, dated as of October 28, 2013. The primary document to which this is connected is recorded under a new Recordation Number. We request that the copy of this document be recorded under the suffix "A" to the new Recordation Number.

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

Lessor:

M&T Bank
One M&T Plaza
Buffalo, NY 14203

Lessee:

Interstate Commodities, Inc.
Watseka Interstate LLC
R.M. Railcars LLC
7 Madison Street
Troy, NY 12181

Ms. Cynthia T. Brown
October 28, 2013
Page 2

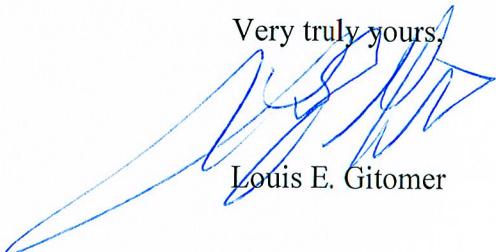
A description of the equipment covered by the Memorandum of Lease Agreement consists of 135 cars numbered INTX 7509, 7518, 7531, 7545, 7554, 7556, 7560, 7561, 7565, 7566, 7567, 7568, 7569, 7570, 7571, 7572, 7573, 7574, 7575, 7578, 7579, 7580, 7581, 7582, 7583, 7584, 7585, 7586, 7587, 7588, 7589, 7590, 7591, 7592, 7593, 7594, 7595, 7596, 7600, 7611, 7612, 7613, 7614, 7615, 7616, 7617, 7618, 7619, 7620, 7621, 7622, 7623, 7624, 7625, 7626, 7627, 7628, 7629, 7651, 7652, 7653, 7659, 7660, 7661, 7662, 7668, 7670, 7676, 7677, 7678, 7679, 7680, 7710, 7713, 7714, 7715, 7716, 7717, 7718, 7719, 7720, 7735, 12588, 12589, 12592, 12604, 13761, 13786, 13788, 13820, 13846, 23324, 23329, 23330, 23335, 23347, 23402, 23434, 23435, 23436, 23437, 23438, 23445, 23448, 23470, 23479, 23490, 23491, 23522, 47143, 47144, 47157, 47160, 47176, 47483, 77002, 77006, 77015, 77017, 77018, 77020, 77021, 77024, 77038, 77039, 77041, 77047, 462121, 462122, 462138, 462142, 462144, 462145, 462158, and 462159.

A fee of \$44.00 is enclosed. Please return a 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 as follows: a Memorandum of Lease Agreement dated as of October 28, 2013 between M&T Bank, One M&T Plaza, Buffalo, NY 14203, and Interstate Commodities, Inc., Watseka Interstate LLC, R.M. Railcars LLC, 7 Madison Street, Troy, NY 12181, covering 135 cars numbered INTX 7509, 7518, 7531, 7545, 7554, 7556, 7560, 7561, 7565, 7566, 7567, 7568, 7569, 7570, 7571, 7572, 7573, 7574, 7575, 7578, 7579, 7580, 7581, 7582, 7583, 7584, 7585, 7586, 7587, 7588, 7589, 7590, 7591, 7592, 7593, 7594, 7595, 7596, 7600, 7611, 7612, 7613, 7614, 7615, 7616, 7617, 7618, 7619, 7620, 7621, 7622, 7623, 7624, 7625, 7626, 7627, 7628, 7629, 7651, 7652, 7653, 7659, 7660, 7661, 7662, 7668, 7670, 7676, 7677, 7678, 7679, 7680, 7710, 7713, 7714, 7715, 7716, 7717, 7718, 7719, 7720, 7735, 12588, 12589, 12592, 12604, 13761, 13786, 13788, 13820, 13846, 23324, 23329, 23330, 23335, 23347, 23402, 23434, 23435, 23436, 23437, 23438, 23445, 23448, 23470, 23479, 23490, 23491, 23522, 47143, 47144, 47157, 47160, 47176, 47483, 77002, 77006, 77015, 77017, 77018, 77020, 77021, 77024, 77038, 77039, 77041, 77047, 462121, 462122, 462138, 462142, 462144, 462145, 462158, and 462159.

Very truly yours,


Louis E. Gitomer

Enclosure

Closing Document No. 07-01

MEMORANDUM OF LEASE AGREEMENT

dated as of October 28, 2013

between

M&T BANK,
as Lessor

and

INTERSTATE COMMODITIES, INC., WATSEKA INTERSTATE LLC
and R.M. RAILCARS LLC,
Jointly, severally and collectively, as Lessee

FILED WITH (A) THE SURFACE TRANSPORTATION BOARD PURSUANT TO
49 U.S.C. § 11301, AND (B) THE REGISTRAR GENERAL OF CANADA PURSUANT TO SECTION 105
OF THE CANADA TRANSPORTATION ACT

MEMORANDUM OF LEASE AGREEMENT

THIS MEMORANDUM OF LEASE AGREEMENT is made and entered into as of October 28, 2013, by and among M&T BANK (together with its successors and assigns, "Lessor") and INTERSTATE COMMODITIES, INC., WATSEKA INTERSTATE LLC and R.M. RAILCARS LLC, jointly and severally as co-lessees (collectively, "Lessee"), with reference to the following:

1. Lessor has agreed to lease to Lessee, and Lessee has agreed to lease from Lessor, the rail equipment described on Exhibit 1 attached hereto (the "Railcars"). The Railcars are more fully described in that certain Lease Supplement Number 01 dated as of October 28, 2013, to Railcar Master Lease Agreement dated as of October 28, 2013 (together with all of the riders, schedules and other attachments thereto, collectively, the "Lease"), each between Lessor, as lessor, and Lessee, as 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.

(The remainder of this page is intentionally blank. Signature page follows.)

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.

Lessor:

M&T BANK

By: 
Name: Sarah A. Halliday
Title: Vice President

Lessee:

INTERSTATE COMMODITIES, INC.

By: 
Name: Michael G. Piazza
Title: Treasurer & C.F.O.

WATSEKA INTERSTATE LLC

By: Interstate Commodities, Inc., its sole member

By: 
Name: Michael G. Piazza
Title: Treasurer & C.F.O.

R.M. RAILCARS LLC

By: Interstate Commodities, Inc., its sole member

By: 
Name: Michael G. Piazza
Title: Treasurer & C.F.O.

STATE OF NEW YORK)
) ss.
COUNTY OF ALBANY)

I HEREBY CERTIFY, that on this 25th day of October, 2013, before me, the undersigned, a Notary Public of the State of New York, personally appeared Sarah A. Halliday, who acknowledged himself to be the Vice President of M&T BANK, known (or satisfactorily proven), to be the person whose name is subscribed to the within instrument, and acknowledged that he executed the same for the purposes therein contained as the duly authorized Vice President of said company by signing the name of the company by himself as the Vice President.

AS WITNESS my hand and notarial seal.

Mary Lou Rubino
Notary Public

My Commission Expires:

MARY LOU RUBINO
Notary Public, State of New York
No. 01RU4697600
Qualified in Columbia County
Commission Expires October 31, 2017

STATE OF New York)
) ss.
COUNTY OF Albany)

I HEREBY CERTIFY, that on this 25th day of October, 2013, before me, the undersigned, a Notary Public of the State of New York, personally appeared Michael G. Piazza, who acknowledged himself to be the President of INTERSTATE COMMODITIES, INC., known (or satisfactorily proven), to be the person whose name is subscribed to the within instrument, and acknowledged that he executed the same for the purposes therein contained as the duly authorized President of said company by signing the name of the company by himself as the President.

AS WITNESS my hand and notarial seal.

Mary Lou Rubino
Notary Public

My Commission Expires:

MARY LOU RUBINO
Notary Public, State of New York
No. 01RU4697600
Qualified in Columbia County
Commission Expires October 31, 2017

STATE OF New York)
) ss.
COUNTY OF Albany)

I HEREBY CERTIFY, that on this 25th day of October, 2013, before me, the undersigned, a Notary Public of the State of New York, personally appeared Michael G. Piazza, who acknowledged himself to be the President of Interstate Commodities, Inc., the sole member of WATSEKA INTERSTATE LLC, known (or satisfactorily proven), to be the person whose name is subscribed to the within instrument, and acknowledged that he executed the same for the purposes therein contained as the duly authorized President of said company by signing the name of the company by himself as the President.

AS WITNESS my hand and notarial seal.

Mary Lou Rubino
Notary Public

My Commission Expires:

MARY LOU RUBINO
Notary Public, State of New York
No. 01RU4697600
Qualified in Columbia County
Commission Expires October 31, 2017

STATE OF New York)
) ss.
COUNTY OF Albany)

I HEREBY CERTIFY, that on this 25th day of October, 2013, before me, the undersigned, a Notary Public of the State of New York, personally appeared Michael G. Piazza, who acknowledged himself to be the President of Interstate Commodities, Inc., the sole member of R.M. RAILCARS LLC, known (or satisfactorily proven), to be the person whose name is subscribed to the within instrument, and acknowledged that he executed the same for the purposes therein contained as the duly authorized President of said company by signing the name of the company by himself as the President.

AS WITNESS my hand and notarial seal.

Mary Lou Rubino
Notary Public

My Commission Expires:

MARY LOU RUBINO
Notary Public, State of New York
No. 01RU4697600
Qualified in Columbia County
Commission Expires October 31, 2017

Exhibit No. 1 to Memorandum of Lease Agreement - Consisting of Four (4) Pages
DESCRIPTION OF RAILCARS

The following items bearing the reporting marks and numbers:

Car Count	Origin	Car #	Equipment Id	Car #	Built Year	Extended Service	Tare Weight	Gross Rail Load/Gross Weight	Cubic Feet Capacity	Bottom Outlet Count	Roof Type	Compartment Count
1	CSXT	245164	INTX	462142	1973	C	59000	263000	4000	6	1	3
2	CSXT	247204	INTX	462144	1973	C	64100	263000	4600	3	1	3
3	CSXT	247050	INTX	462159	1973	C	64000	263000	4600	3	1	3
4	CSXT	247135	INTX	462138	1973	C	63800	263000	4600	3	1	3
5	CSXT	247155	INTX	462121	1973	C	63800	263000	4600	3	1	3
6	CSXT	247191	INTX	462122	1973	C	64200	263000	4600	3	1	3
7	ACFX	48249	INTX	7660	1973	C	65200	263000	4650	3	1	3
8	ACFX	48269	INTX	7661	1973	C	65200	263000	4650	3	1	3
9	ACFX	48312	INTX	7662	1973	C	65500	263000	4650	3	1	3
10	PLCX	12588	INTX	12588	1973	C	64700	263000	4700	3	1	3
11	PLCX	12589	INTX	12589	1973	C	64800	263000	4700	3	1	3
12	PLCX	12604	INTX	12604	1973	C	64500	263000	4700	3	1	3
13	IFRX	12592	INTX	12592	1973	C	64800	263000	4700	3	1	3
14	ECC	60790	INTX	7560	1974	C	59300	263000	4750	4	1	3
15	ECC	60881	INTX	7561	1974	C	59300	263000	4750	4	1	3
16	HS	24055	INTX	7565	1974	C	59300	263000	4750	4	1	3
17	ITLX	20020	INTX	7566	1974	C	60100	263000	4750	4	1	3
18	ITLX	40819	INTX	7567	1974	C	60000	263000	4750	4	1	3
19	ITLX	40950	INTX	7568	1974	C	60300	263000	4750	4	1	3
20	ITLX	41219	INTX	7569	1974	C	59600	263000	4750	4	1	3
21	ITLX	44071	INTX	7570	1974	C	59400	263000	4750	4	1	3
22	NAHX	55576	INTX	7571	1974	C	60300	263000	4750	4	1	3
23	NAHX	80228	INTX	7572	1974	C	62600	263000	4750	4	1	3
24	PTLX	14217	INTX	7573	1974	C	59800	263000	4750	4	1	3
25	PTLX	14261	INTX	7574	1974	C	60100	263000	4750	4	1	3
26	PTLX	34567	INTX	7575	1974	C	61000	263000	4750	4	1	3
27	RVPR	1534	INTX	7578	1974	C	60000	263000	4750	4	1	3
28	RVPR	1539	INTX	7579	1974	C	60000	263000	4750	4	1	3
29	RVPR	1582	INTX	7580	1974	C	60400	263000	4750	4	1	3
30	RVPR	1586	INTX	7581	1974	C	60700	263000	4750	4	1	3
31	RVPR	1635	INTX	7582	1974	C	60100	263000	4750	4	1	3
32	RVPR	1648	INTX	7583	1974	C	60100	263000	4750	4	1	3
33	RVPR	1703	INTX	7584	1974	C	60100	263000	4750	4	1	3

Exhibit No. 1 to Memorandum of Lease Agreement - Consisting of Four (4) Pages
DESCRIPTION OF RAILCARS

The following items bearing the reporting marks and numbers:

34	RVPR	1710	INTX	7585	1974	C	60200	263000	4750	4	1	1	3
35	RVPR	1761	INTX	7586	1974	C	60400	263000	4750	4	1	1	3
36	RVPR	1802	INTX	7587	1974	C	60300	263000	4750	4	1	1	3
37	ITLX	20023	INTX	7588	1974	C	60400	263000	4750	3	1	1	3
38	ITLX	20027	INTX	7589	1974	C	60400	263000	4750	3	1	1	3
39	ITLX	40821	INTX	7590	1974	C	60100	263000	4750	3	1	1	3
40	ITLX	40915	INTX	7591	1974	C	59800	263000	4750	3	1	1	3
41	ITLX	40919	INTX	7592	1974	C	60400	263000	4750	3	1	1	3
42	ITLX	40941	INTX	7593	1974	C	59500	263000	4750	3	1	1	3
43	ITLX	40942	INTX	7594	1974	C	59800	263000	4750	3	1	1	3
44	ITLX	40948	INTX	7595	1974	C	60300	263000	4750	3	1	1	3
45	ITLX	40949	INTX	7596	1974	C	60400	263000	4750	3	1	1	3
46	ITLX	41220	INTX	7600	1974	C	60300	263000	4750	3	1	1	3
47	PTLX	14084	INTX	7611	1974	C	60100	263000	4750	3	1	1	3
48	PTLX	14163	INTX	7612	1974	C	60100	263000	4750	3	1	1	3
49	PTLX	14234	INTX	7613	1974	C	60400	263000	4750	3	1	1	3
50	PTLX	14242	INTX	7614	1974	C	61000	263000	4750	3	1	1	3
51	PTLX	14265	INTX	7615	1974	C	61000	263000	4750	3	1	1	3
52	PTLX	14284	INTX	7616	1974	C	61000	263000	4750	3	1	1	3
53	PTLX	14299	INTX	7617	1974	C	61000	263000	4750	3	1	1	3
54	PTLX	14313	INTX	7618	1974	C	61000	263000	4750	3	1	1	3
55	PTLX	14333	INTX	7619	1974	C	61000	263000	4750	3	1	1	3
56	PTLX	14388	INTX	7620	1974	C	60800	263000	4750	3	1	1	3
57	PTLX	14404	INTX	7621	1974	C	61100	263000	4750	3	1	1	3
58	PTLX	14412	INTX	7622	1974	C	61000	263000	4750	3	1	1	3
59	PTLX	14485	INTX	7623	1974	C	60400	263000	4750	3	1	1	3
60	NAHX	55477	INTX	7668	1974	C	59600	263000	4750	3	1	1	3
61	NAHX	80216	INTX	7670	1974	C	59600	263000	4750	3	1	1	3
62	PTLX	14206	INTX	7676	1974	C	61000	263000	4750	3	1	1	3
63	PTLX	14219	INTX	7677	1974	C	60500	263000	4750	3	1	1	3
64	PTLX	14425	INTX	7678	1974	C	60200	263000	4750	3	1	1	3
65	PTLX	14480	INTX	7679	1974	C	60200	263000	4750	3	1	1	3
66	PTLX	15283	INTX	7680	1974	C	60900	263000	4750	3	1	1	3
67	PTLX	34830	INTX	7710	1974	C	63500	263000	4750	3	4	1	3
68	RVPR	1702	INTX	7713	1974	C	59700	263000	4750	3	1	1	3
69	RVPR	1704	INTX	7714	1974	C	60300	263000	4750	3	1	1	3
70	RVPR	1717	INTX	7715	1974	C	59800	263000	4750	3	1	1	3

Exhibit No. 1 to Memorandum of Lease Agreement - Consisting of Four (4) Pages
DESCRIPTION OF RAILCARS

The following items bearing the reporting marks and numbers:

71	RVPR	1718	INTX	7716	1974	C	59600	263000	4750	3	1	3
72	RVPR	1727	INTX	7717	1974	C	60200	263000	4750	3	1	3
73	RVPR	1728	INTX	7718	1974	C	60200	263000	4750	3	1	3
74	RVPR	1729	INTX	7719	1974	C	60100	263000	4750	3	1	3
75	RVPR	1743	INTX	7720	1974	C	63600	263000	4750	3	1	3
76	RVPR	1803	INTX	7735	1974	C	60200	263000	4750	3	1	3
77	PTLX	14624	INTX	7624	1974	C	60100	263000	4750	3	1	3
78	PTLX	14707	INTX	7625	1974	C	60500	263000	4750	3	1	3
79	PTLX	14905	INTX	7626	1974	C	61100	263000	4750	3	1	3
80	PTLX	16245	INTX	7627	1974	C	60700	263000	4750	3	1	3
81	PTLX	15765	INTX	7628	1974	C	60500	268000	4750	3	1	3
82	PTLX	15777	INTX	7629	1974	C	60500	268000	4750	3	1	3
83	PTLX	34471	INTX	7651	1974	C	59800	263000	4750	3	1	3
84	PTLX	34480	INTX	7652	1974	C	60100	263000	4750	3	1	3
85	PTLX	34514	INTX	7653	1974	C	60100	263000	4750	3	1	3
86	USLX	7161	INTX	7659	1974	C	60400	263000	4750	3	1	3
87	ICG	766208	INTX	47143	1974	E	60300	263000	4750	3	1	3
88	GNA	385370	INTX	47483	1974	E	59800	263000	4750	3	1	3
89	OC	15174	INTX	47157	1974	E	60100	263000	4750	3	1	3
90	ICG	766010	INTX	47176	1974	E	61700	263000	4750	3	1	3
91	IFRX	13761	INTX	13761	1974	C	60100	263000	4750	3	1	3
92	PLCX	13786	INTX	13786	1974	C	59700	263000	4750	3	1	3
93	PLCX	13788	INTX	13788	1974	C	59900	263000	4750	3	1	3
94	PLCX	13820	INTX	13820	1974	C	60000	263000	4750	3	1	3
95	PLCX	13846	INTX	13846	1974	C	60000	263000	4750	3	1	3
96	DME	23324	INTX	23324	1974	C	59900	263000	4750	3	1	3
97	DME	23329	INTX	23329	1974	C	60800	263000	4750	3	1	3
98	DME	23330	INTX	23330	1974	C	60400	263000	4750	3	1	3
99	DME	23335	INTX	23335	1974	C	60100	263000	4750	3	1	3
100	DME	23347	INTX	23347	1974	C	60100	263000	4750	3	1	3
101	DME	23402	INTX	23402	1974	C	59800	263000	4750	3	1	3
102	DME	23434	INTX	23434	1974	C	60400	263000	4750	3	1	3
103	DME	23435	INTX	23435	1974	C	60500	263000	4750	3	1	3
104	DME	23436	INTX	23436	1974	C	61000	263000	4750	3	1	3
105	DME	23437	INTX	23437	1974	C	60000	263000	4750	3	1	3
106	DME	23438	INTX	23438	1974	C	60900	263000	4750	3	1	3
107	DME	23445	INTX	23445	1974	C	60800	263000	4750	3	1	3

Exhibit No. 1 to Memorandum of Lease Agreement - Consisting of Four (4) Pages
DESCRIPTION OF RAILCARS

The following items bearing the reporting marks and numbers:

108	DME	23448	INTX	23448	1974	C	60600	263000	4750	3	1	3
109	DME	23470	INTX	23470	1974	C	60100	263000	4750	3	1	3
110	DME	23479	INTX	23479	1974	C	60200	263000	4750	3	1	3
111	DME	23490	INTX	23490	1974	C	60400	263000	4750	3	1	3
112	DME	23491	INTX	23491	1974	C	60300	263000	4750	3	1	3
113	DME	23522	INTX	23522	1974	C	60300	263000	4750	3	1	3
114	NAHX	475074	INTX	7509	1974	C	59800	268000	4750	3	1	3
115	NAHX	54343	INTX	7518	1974	C	59500	268000	4750	3	1	3
116	NAHX	46941	INTX	7531	1974	C	60800	268000	4750	3	1	3
117	NAHX	80231	INTX	7545	1974	C	59900	268000	4750	3	1	3
118	NAHX	54456	INTX	7554	1974	C	59400	268000	4750	3	1	3
119	NAHX	54482	INTX	7556	1974	C	59300	268000	4750	3	1	3
120	CRDX	7002	INTX	77002	1974	C	60400	263000	4750	3	1	3
121	CRDX	7006	INTX	77006	1974	C	60400	263000	4750	3	1	3
122	CRDX	7013	INTX	77013	1974	C	60500	263000	4750	3	1	3
123	CRDX	7017	INTX	77017	1974	C	60700	263000	4750	3	1	3
124	CRDX	7018	INTX	77018	1974	C	60800	263000	4750	3	1	3
125	CRDX	7020	INTX	77020	1974	C	60800	263000	4750	3	1	3
126	CRDX	7021	INTX	77021	1974	C	60500	263000	4750	3	1	3
127	CRDX	7024	INTX	77024	1974	C	60900	263000	4750	3	1	3
128	CRDX	7036	INTX	77036	1974	C	60500	263000	4750	3	1	3
129	CRDX	7039	INTX	77039	1974	C	60500	263000	4750	3	1	3
130	CRDX	7041	INTX	77041	1974	C	60500	263000	4750	3	1	3
131	CRDX	7047	INTX	77047	1974	C	60600	263000	4750	3	1	3
132	CSXT	247288	INTX	462145	1975	E	62000	263000	4600	3	1	3
133	CSXT	246624	INTX	462158	1975	E	62800	263000	4600	3	1	3
134	WC	87005	INTX	47144	1975	E	64500	263000	4650	3	1	3
135	DWC	384940	INTX	47160	1975	E	62000	263000	4750	3	1	3