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January 7, 2016

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 January 4, 2016. 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:

Banc of America Leasing & Capital, LLC
11333 McCormick Road
Hunt Valley II
Hunt Valley, MD 21031

Lessee:

Morton Salt, Inc.
100 N Riverside Plaza
Chicago IL 60606

A description of the equipment covered by the Memorandum of Lease Agreement consists of one Rail King RK330 G5 Mobile Rail Car Mover serial number RCM 1140-6.

Ms. Cynthia T. Brown
January 7, 2016
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 Banc of America Leasing & Capital, LLC, 11333 McCormick Road, Hunt Valley II, Hunt Valley, MD 21031, and Morton Salt, Inc., 100 N Riverside Plaza, Chicago IL 60606, covering one Rail King RK330 G5 Mobile Rail Car Mover serial number RCM 1140-6.

Very Truly Yours,



Louis E. Gitomer

Enclosure

MEMORANDUM OF LEASE AGREEMENT

Dated as of January 4, 2016

between

BANC OF AMERICA LEASING & CAPITAL, LLC,
as Lessor

and

MORTON SALT, INC.,
as Lessee

Filed with the Surface Transportation Board pursuant to
49 U.S.C. § 11301 on _____, 201__, at ____:____.M
Recordation Number _____

MEMORANDUM OF LEASE AGREEMENT

THIS MEMORANDUM OF LEASE AGREEMENT dated as of January 4, 2016 is made by and between BANC OF AMERICA LEASING & CAPITAL, LLC, together with its successors and assigns ("Lessor"), and MORTON SALT, INC., and its successors and permitted assigns ("Lessee").

WITNESSETH

1. Pursuant to Mater Lease Agreement No. 21407-90000 dated as of August 18, 2010 and Schedule No. 064 executed pursuant thereto dated as of December 28, 2015 (collectively, the "Lease Agreement"), Lessor has agreed to lease to Lessee, and the Lessee has agreed to lease from the Lessor, all of the rail equipment described in Exhibit A attached hereto (the "Equipment").

2. The Lease Agreement shall be effective as of the date first set forth hereinabove and Lessee's use of the Equipment shall be subject to the terms and conditions as set forth in the Lease Agreement.

3. This Memorandum of Lease Agreement may be executed in duplicate originals and any number of counterparts and by different parties in separate counterparts, each of which shall be deemed to be an original and all of which taken together shall constitute one and the same instrument.

[Signature page follows]

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be signed and sealed by their respective corporate officers as of the date and year first above written.

Secured Party:

BANC OF AMERICA LEASING &
CAPITAL, LLC

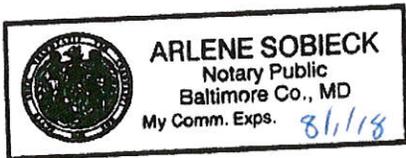
By: *John P. White, Sr.*
Name: _____
Title: **John P. White, Sr.**
Vice President

STATE OF MARYLAND)
) ss.:
COUNTY OF BALTIMORE)

On this 7 day of January, 2016, before me the subscriber personally appeared *John P. White Sr*, who being by me duly sworn, did depose and say: that (s)he is the *Vice President* of BANC OF AMERICA LEASING & CAPITAL, LLC the Delaware limited liability company described in and which executed the foregoing instrument and that (s)he signed his/her name thereto by their own free act on behalf of said corporation.

Arlene Sobieck
NOTARY PUBLIC

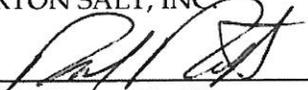
My Commission Expires: 8/1/18



IN WITNESS WHEREOF, the parties hereto have caused this instrument to be signed and sealed by their respective corporate officers as of the date and year first above written.

Debtor:

MORTON SALT, INC

By: 

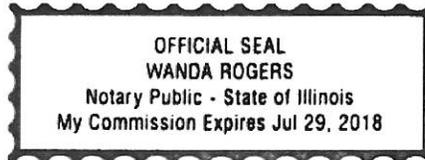
Name: PAUL ROTH

Title: CAPITAL & MFG CATEGORY LEAD

STATE OF Illinois)
) ss.:
COUNTY OF Cook)

On this 4th day of January, 2016, before me the subscriber personally appeared Paul Roth, who being by me duly sworn, did depose and say: that (s)he is the Category Lead of Morton Salt, Inc the corporation described in and which executed the foregoing instrument and that (s)he signed his/her name thereto by their own free act on behalf of said corporation.


NOTARY PUBLIC



My Commission Expires: July 29, 2018

EXHIBIT A
TO MEMORANDUM OF LEASE AGREEMENT
DATED AS OF _____, 201

Quantity	Description	Serial Number
1	Rail King RK330 Railcar Mover	RCM1140-6