

RECORDATION NO. 31695  
FILED APRIL 30, 2015 12:32 PM  
SURFACE TRANSPORTATION BOARD  
LAW OFFICES OF  
**LOUIS E. GITOMER, LLC.**

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April 30, 2015

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 April 30, 2015. 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, 8<sup>th</sup> 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 16 tank cars numbered JRSX 20001-20016, inclusive.

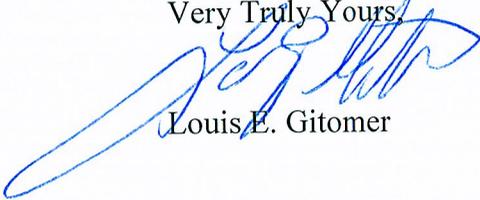
Ms. Cynthia T. Brown  
April 30, 2015  
Page 2

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@lgrailaw.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, 8<sup>th</sup> Floor, Milwaukee, WI 53202, and J. R. Simplot Company, 999 Main Street, Suite 1300, Boise, ID 83702, covering 16 tank cars numbered JRSX 20001-20016, inclusive.

Very Truly Yours,



Louis E. Gitomer

Enclosure

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MEMORANDUM OF LEASE AGREEMENT

dated as of April 30, 2015

between

J. R. SIMPLOT COMPANY,  
as Lessee,

and

BMO HARRIS EQUIPMENT FINANCE COMPANY,  
as Lessor

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## MEMORANDUM OF LEASE AGREEMENT

THIS MEMORANDUM OF LEASE AGREEMENT is made and entered into as of April 30, 2015, 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. 30791-003 thereto and incorporating the terms thereof, dated as of April 30, 2015 (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]**

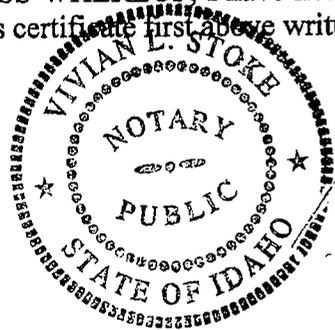
J. R. SIMPLOT COMPANY

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

STATE OF IDAHO            )  
  ) ss.  
COUNTY OF ADA         )

On this 8th day of April, 2015, before me, Vivian L. Stoke, a Notary Public in and for said State, personally appeared Joel G. Barker, known or identified to me to be the Vice President & 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.



Vivian L. Stoke  
Notary Public for Idaho  
Residing at Ada County, ID  
My commission expires 8/12/2016

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      day of April, 2015, 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.



*Kristen Weber*  
Notary Public

My commission expires:

October 12, 2018

**EXHIBIT NO. 1  
TO MEMORANDUM OF LEASE AGREEMENT**

**DESCRIPTION OF RAILCARS AND REPORTING MARKS**

Sixteen (16) used Trinity Industries 111A100W5 tank cars with rubber linings and the following car numbers:

JRSX	20001
	20002
	20003
	20004
	20005
	20006
	20007
	20008
	20009
	20010
	20011
	20012
	20013
	20014
	20015
	20016