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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)
ROBERT W. ALVORD (2011)

June 27, 2014

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

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of an Amendment to Memorandum of Lease Agreement, dated as of June 30, 2014, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease previously filed with the Board under Recordation Numbers 26672-D, -E and -F.

The names and addresses of the parties to the enclosed document are:

Lessor: PNC Equipment Finance, LLC (successor in interest
to National City Commercial Capital Corporation)
One PNC Plaza
249 Fifth Avenue, P1-POPP-10-1
Pittsburgh, PA 15222

Lessee: J. R. Simplot Company
One Capital Center
999 Main Street, Suite 1300
Boise, ID 83702

Chief
Section of Administration
June 27, 2014
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A description of the railroad equipment covered by the enclosed document is:

136 tank cars within the series JRSX 10100 – JRSX 10173 and JRSX 11100 - JRSX 11177 as set forth in the attachment to the document.

A short summary of the document to appear in the index is:

Amendment to Memorandum of Lease Agreement.

Also enclosed is a check in the amount of \$44.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'E. Luria', with a stylized flourish at the end.

Edward M. Luria

EML/sem
Enclosures

IME

6-23-14 MGRB

Amendment to Memorandum of Lease Agreement

This AMENDMENT TO MEMORANDUM OF LEASE AGREEMENT is made and entered into as of June 30, 2014 by and between PNC EQUIPMENT FINANCE, LLC, (successor in interest to National City Commercial Capital Company, LLC) ("Lessor") and J.R. SIMPLOT COMPANY ("Lessee") with reference to the following:

1. Lessor and Lessee have previously filed three (3) Memorandum of Lease, each dated as of June 19, 2007 (the "Memorandum") with the Surface Transportation Board at Recordation Numbers 26672-D, 26672-E, and 26672-F with reference to the rail equipment described on Exhibit 1 thereto (the "Equipment") and the parties hereto desire to amend the Memorandum as provided for herein.

2. Lessor has agreed pursuant to Rail Lease Agreement dated November 24, 2010 (the "Lease") to lease to Lessee and Lessee has agreed to lease from Lessor, the Equipment.

3. 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 in the Lease.

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

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

PNC EQUIPMENT FINANCE, LLC,

as Lessor

By: 

Name: Cheree F. Kurela

Vice President

Title: _____

J.R. SIMPLOT COMPANY,

as Lessee

By: 

Name: Joel G. Barker

Vice President & Treasurer

Title: _____

State of Pennsylvania)
) ss:
County of Allegheny)

On this 27th day of June, 2014, before me personally appeared Cherree Kunela, to me personally known, who being duly sworn says that he is Vice President of PNC Equipment Finance, LLC, that said instrument was signed and sealed on behalf of said corporation and that said instrument is the free act and deed of said corporation.

Nichole Sisk
Notary Public

My Commission expires on: September 10, 2014

COMMONWEALTH OF PENNSYLVANIA
Notarial Seal
Nichole Sisk, Notary Public
City of Pittsburgh, Allegheny County
My Commission Expires Sept. 10, 2014
Member, Pennsylvania Association of Notaries

State of Idaho)
) ss:
County of Ada)

On this 15 day of JUNE, 2014, before me personally appeared JOEL BARKER, to me personally known, who being duly sworn says that he is V.P. & TREASURER of J.R. Simplot Company, that said instrument was signed and sealed on behalf of said corporation and that said instrument is the free act and deed of said corporation.

Tamara Swander
Notary Public

My Commission expires on: 4-4-18



EXHIBIT 1

Fifteen (15) 1999 Union Tank Car Company 111A100W1 Tank Cars with Rubber Linings bearing reporting marks JRSX 11102, 11103, 11106, 11110, 11114, 11108, 11111, 11115-11119, inclusive, 11123, 11124 and 11131.

Nineteen (19) 1999 Trinity Industries 111A100W1 Tank Cars bearing reporting marks JRSX 10104, 10102, 10110, 10105, 10109, 10114, 10107, 10100, 10108, 10112, 10115, 10111, 10101, 10113, 10106, 10103, 10124, 10121, 10123.

Forty-six (46) 1999 Union Tank Car Company 111A100W1 Tank Cars with Rubber Linings bearing reporting marks JRSX 11100, 11101, 11104, 11107, 11112, 11113, 11120, 11125-11128, inclusive, 11138, 11142-11149, inclusive, 11150-11174, inclusive and 11177.

Twenty-nine (29) 1999 Trinity Industries 111A100W1 Tank Cars with Smith Corrosion Installed Rubber Liners bearing reporting marks JRSX 10120, 10131-10133, inclusive 10139-10142, inclusive, 10144-10148, inclusive, 10150-10159, inclusive, 10161-10165, inclusive and 10173.

Eleven (11) 1999 Union Tank Car Company 111A100W1 Tank Cars with Rubber Linings bearing reporting marks JRSX 11105, 11109, 11122, 11132-11137, inclusive, 11140 and 11141 inclusive.

Sixteen (16) 1999 Trinity Industries 111A100W1 Tank Cars with Smith Corrosion Installed Rubber Liners bearing reporting marks JRSX 10116-10119, inclusive, 10122, 10125-10130, inclusive and 10134-10138, inclusive.

Rail Car #	Rail Car Le	Description	Date Acqui	Original Cos	Net Book Val
JRSX10100	Rail 05	RELIN SPA TANK CAR JRSX 10100	05/10/10	20,050.00	11,688.49
JRSX10101	Rail 05	RELIN SPA TANK CAR JRSX 10101	01/05/11	20,050.00	13,025.54
JRSX10102	Rail 05	RELIN SPA TANK CAR JRSX 10102	08/25/09	18,550.00	9,422.79
JRSX10103	Rail 05	RELIN SPA TANK CAR JRSX 10103	05/10/10	20,050.00	11,688.49
JRSX10104	Rail 05	RELIN SPA TANK CAR JRSX 10104	10/29/10	20,050.00	12,685.07
JRSX10105	Rail 05	RELIN SPA TANK CAR JRSX 10105	06/28/10	20,050.00	12,035.51
JRSX10106	Rail 05	RELIN SPA TANK CAR JRSX 10106	09/29/10	20,050.00	12,533.75
JRSX10107	Rail 05	RELIN SPA TANK CAR JRSX 10107	01/05/11	20,050.00	13,025.54
JRSX10108	Rail 05	RELIN SPA TANK CAR JRSX 10108	04/21/10	20,050.00	11,534.26
JRSX10109	Rail 05	RELIN SPA TANK CAR JRSX 10109	03/01/11	20,050.00	13,366.01
JRSX10110	Rail 05	RELIN SPA TANK CAR JRSX 10110	06/28/10	20,050.00	12,035.51
JRSX10111	Rail 05	RELIN SPA TANK CAR JRSX 10111	12/07/09	18,550.00	10,064.91
JRSX10112	Rail 05	RELIN SPA TANK CAR JRSX 10112	09/29/10	20,050.00	12,533.75
JRSX10113	Rail 05	RELIN SPA TANK CAR JRSX 10113	10/29/10	20,050.00	12,685.07
JRSX10114	Rail 05	RELIN SPA TANK CAR JRSX 10114	06/28/10	20,050.00	12,035.51
JRSX10115	Rail 05	RELIN SPA TANK CAR JRSX 10115	03/15/12	20,050.00	14,225.03
JRSX10116	Rail 06	RELIN SPA TANK CAR JRSX 10116	04/21/10	20,050.00	11,534.26
JRSX10117	Rail 06	RELIN SPA TANK CAR JRSX 10117	03/15/12	20,050.00	14,225.03
JRSX10118	Rail 06	RELIN SPA TANK CAR JRSX 10118	12/07/09	18,550.00	10,064.91
JRSX10119	Rail 06	RELIN SPA TANK CAR JRSX 10119	03/15/12	20,050.00	14,225.03
JRSX10120	Rail 07	RELIN SPA TANK CAR JRSX 10120	07/28/10	20,050.00	12,189.74
JRSX10121	Rail 05	RELIN SPA TANK CAR JRSX 10121	03/10/09	20,800.00	9,725.71
JRSX10122	Rail 06	RELIN SPA TANK CAR JRSX 10122	05/10/10	20,050.00	11,688.49
JRSX10123	Rail 05	RELIN SPA TANK CAR JRSX 10123	05/16/08	18,550.00	7,104.04
JRSX10124	Rail 05	RELIN SPA TANK CAR JRSX 10124	09/02/07	18,225.00	5,782.93
JRSX10125	Rail 06	RELIN SPA TANK CAR JRSX 10125	08/07/09	18,550.00	9,422.79
JRSX10126	Rail 06	RELIN SPA TANK CAR JRSX 10126	04/21/10	20,050.00	11,534.26
JRSX10127	Rail 06	RELIN SPA TANK CAR JRSX 10127	09/29/10	20,050.00	12,533.75
JRSX10128	Rail 06	RELIN SPA TANK CAR JRSX 10128	08/23/10	20,050.00	12,189.74
JRSX10129	Rail 06	RELIN SPA TANK CAR JRSX 10129	09/29/10	20,050.00	12,533.75
JRSX10130	Rail 06	RELIN SPA TANK CAR JRSX 10130	04/21/10	20,050.00	11,534.26
JRSX10131	Rail 07	RELIN SPA TANK CAR JRSX 10131	03/15/12	20,050.00	14,225.03
JRSX10132	Rail 07	RELIN SPA TANK CAR JRSX 10132	12/01/08	18,550.00	8,209.91
JRSX10133	Rail 07	RELIN SPA TANK CAR JRSX 10133	06/28/10	20,050.00	12,035.51
JRSX10134	Rail 06	RELIN SPA TANK CAR JRSX 10134	04/21/10	20,050.00	11,534.26
JRSX10135	Rail 06	RELIN SPA TANK CAR JRSX 10135	09/02/07	18,225.00	5,782.93
JRSX10136	Rail 06	RELIN SPA TANK CAR JRSX 10136	01/25/10	18,550.00	10,350.29
JRSX10137	Rail 06	RELIN SPA TANK CAR JRSX 10137	04/01/11	20,605.00	13,891.50
JRSX10138	Rail 06	RELIN SPA TANK CAR JRSX 10138	04/01/11	20,605.00	13,891.50
JRSX10139	Rail 07	RELIN SPA TANK CAR JRSX 10139	01/25/10	18,550.00	10,350.29
JRSX10140	Rail 07	RELIN SPA TANK CAR JRSX 10140	02/01/11	20,050.00	13,176.86
JRSX10141	Rail 07	RELIN SPA TANK CAR JRSX 10141	03/01/11	20,050.00	13,366.01
JRSX10142	Rail 07	RELIN SPA TANK CAR JRSX 10142	07/28/10	20,050.00	12,189.74
JRSX10144	Rail 07	RELIN SPA TANK CAR JRSX 10144	04/21/10	20,050.00	11,534.26
JRSX10145	Rail 07	RELIN SPA TANK CAR JRSX 10145	07/28/10	20,050.00	12,189.74

JRSX10146	Rail 07	RELINE SPA TANK CAR JRSX 10146	04/01/11	20,050.00	13,517.33
JRSX10147	Rail 07	RELINE SPA TANK CAR JRSX 10147	09/29/10	20,050.00	12,533.75
JRSX10148	Rail 07	RELINE SPA TANK CAR JRSX 10148	02/17/10	18,550.00	10,350.29
JRSX10150	Rail 07	RELINE SPA TANK CAR JRSX 10150	01/05/11	20,050.00	13,025.54
JRSX10151	Rail 07	RELINE SPA TANK CAR JRSX 10151	04/01/11	20,605.00	13,891.50
JRSX10152	Rail 07	RELINE SPA TANK CAR JRSX 10152	10/29/10	20,050.00	12,685.07
JRSX10153	Rail 07	RELINE SPA TANK CAR JRSX 10153	08/07/09	18,550.00	9,422.79
JRSX10154	Rail 07	RELINE SPA TANK CAR JRSX 10154	08/19/08	22,381.00	9,130.71
JRSX10155	Rail 07	RELINE SPA TANK CAR JRSX 10155	04/01/11	20,605.00	13,891.50
JRSX10156	Rail 07	RELINE SPA TANK CAR JRSX 10156	06/28/10	20,050.00	12,035.51
JRSX10157	Rail 07	RELINE SPA TANK CAR JRSX 10157	08/07/09	18,550.00	9,422.79
JRSX10158	Rail 07	RELINE SPA TANK CAR JRSX 10158	02/01/11	20,050.00	13,176.86
JRSX10159	Rail 07	RELINE SPA TANK CAR JRSX 10159	03/26/10	18,550.00	10,528.66
JRSX10161	Rail 07	RELINE SPA TANK CAR JRSX 10161	10/29/10	20,050.00	12,685.07
JRSX10162	Rail 07	RELINE SPA TANK CAR JRSX 10162	02/01/11	20,050.00	13,176.86
JRSX10163	Rail 07	RELINE SPA TANK CAR JRSX 10163	04/01/08	18,550.00	6,961.35
JRSX10164	Rail 07	RELINE SPA TANK CAR JRSX 10164	04/21/10	20,050.00	11,534.26
JRSX10165	Rail 07	RELINE SPA TANK CAR JRSX 10165	09/02/07	18,225.00	5,782.93
JRSX10173	Rail 07	RELINE SPA TANK CAR JRSX 10173	04/21/10	20,050.00	11,534.26
JRSX11100	Rail 07	RELINE SPA TANK CAR JRSX 11100	07/28/10	20,050.00	12,189.74
JRSX11101	Rail 07	RELINE SPA TANK CAR JRSX 11101	06/28/10	20,050.00	12,035.51
JRSX11102	Rail 05	RELINE SPA TANK CAR JRSX 11102	10/29/10	20,050.00	12,685.07
JRSX11103	Rail 05	RELINE SPA TANK CAR JRSX 11103	10/29/10	20,050.00	12,685.07
JRSX11104	Rail 07	RELINE SPA TANK CAR JRSX 11104	01/05/11	20,050.00	13,025.54
JRSX11105	Rail 06	RELINE SPA TANK CAR JRSX 11105	07/28/10	20,050.00	12,189.74
JRSX11106	Rail 05	RELINE SPA TANK CAR JRSX 11106	03/15/12	20,050.00	14,225.03
JRSX11107	Rail 07	RELINE SPA TANK CAR JRSX 11107	04/01/11	20,605.00	13,891.50
JRSX11108	Rail 05	RELINE SPA TANK CAR JRSX 11108	08/23/10	20,050.00	12,189.74
JRSX11109	Rail 06	RELINE SPA TANK CAR JRSX 11109	07/28/10	20,050.00	12,189.74
JRSX11110	Rail 05	RELINE SPA TANK CAR JRSX 11110	02/01/11	20,050.00	13,176.86
JRSX11111	Rail 05	RELINE SPA TANK CAR JRSX 11111	10/29/10	20,050.00	12,685.07
JRSX11112	Rail 07	RELINE SPA TANK CAR JRSX 11112	10/29/10	20,050.00	12,685.07
JRSX11113	Rail 07	RELINE SPA TANK CAR JRSX 11113	04/21/10	20,050.00	11,534.26
JRSX11114	Rail 05	RELINE SPA TANK CAR JRSX 11114	06/28/10	20,050.00	12,035.51
JRSX11115	Rail 05	RELINE SPA TANK CAR JRSX 11115	07/01/08	20,330.00	8,137.59
JRSX11116	Rail 05	RELINE SPA TANK CAR JRSX 11116	01/05/11	20,050.00	13,025.54
JRSX11117	Rail 05	RELINE SPA TANK CAR JRSX 11117	01/05/11	20,050.00	13,025.54
JRSX11118	Rail 05	RELINE SPA TANK CAR JRSX 11118	03/19/09	20,800.00	9,725.71
JRSX11119	Rail 05	RELINE SPA TANK CAR JRSX 11119	04/21/10	20,050.00	11,534.26
JRSX11120	Rail 07	RELINE SPA TANK CAR JRSX 11120	03/15/12	20,050.00	14,225.03
JRSX11122	Rail 06	RELINE SPA TANK CAR JRSX 11122	04/21/10	18,550.00	10,671.35
JRSX11123	Rail 05	-	-	-	-
JRSX11124	Rail 05	RELINE SPA TANK CAR JRSX 11124	10/29/10	20,050.00	12,685.07
JRSX11125	Rail 07	RELINE SPA TANK CAR JRSX 11125	02/01/11	20,050.00	13,176.86
JRSX11126	Rail 07	RELINE SPA TANK CAR JRSX 11126	06/28/10	20,050.00	12,035.51
JRSX11127	Rail 07	RELINE SPA TANK CAR JRSX 11127	09/29/10	20,050.00	12,533.75
JRSX11128	Rail 07	RELINE SPA TANK CAR JRSX 11128	03/01/11	20,050.00	13,366.01

JRSX11131	Rail 05	RELINE SPA TANK CAR JRSX 11131	02/01/11	20,050.00	13,176.86
JRSX11132	Rail 06	RELINE SPA TANK CAR JRSX 11132	04/21/10	20,050.00	11,534.26
JRSX11133	Rail 06	RELINE SPA TANK CAR JRSX 11133	12/01/10	20,050.00	12,874.22
JRSX11134	Rail 06	RELINE SPA TANK CAR JRSX 11134	09/29/10	20,050.00	12,533.75
JRSX11135	Rail 06	RELINE SPA TANK CAR JRSX 11135	06/28/10	20,050.00	12,035.51
JRSX11136	Rail 06	RELINE SPA TANK CAR JRSX 11136	04/21/10	20,050.00	11,534.26
JRSX11137	Rail 06	RELINE SPA TANK CAR JRSX 11137	07/01/08	20,265.20	8,111.64
JRSX11138	Rail 07	RELINE SPA TANK CAR JRSX 11138	01/05/11	20,050.00	13,025.54
JRSX11140	Rail 06	RELINE SPA TANK CAR JRSX 11140	07/28/10	20,050.00	12,189.74
JRSX11141	Rail 06	RELINE SPA TANK CAR JRSX 11141	12/01/10	20,050.00	12,874.22
JRSX11142	Rail 07	RELINE SPA TANK CAR JRSX 11142	12/01/10	20,050.00	12,874.22
JRSX11143	Rail 07	RELINE SPA TANK CAR JRSX 11143	04/21/10	20,050.00	11,534.26
JRSX11144	Rail 07	RELINE SPA TANK CAR JRSX 11144	12/07/09	18,550.00	10,064.91
JRSX11145	Rail 07	RELINE SPA TANK CAR JRSX 11145	08/25/09	18,550.00	9,422.79
JRSX11146	Rail 07	RELINE SPA TANK CAR JRSX 11146	02/01/11	20,050.00	13,176.86
JRSX11147	Rail 07	RELINE SPA TANK CAR JRSX 11147	07/28/08	20,265.00	8,267.45
JRSX11148	Rail 07	RELINE SPA TANK CAR JRSX 11148	02/01/11	20,050.00	13,176.86
JRSX11149	Rail 07	RELINE SPA TANK CAR JRSX 11149	05/10/10	20,050.00	11,688.49
JRSX11150	Rail 07	RELINE SPA TANK CAR JRSX 11150	10/29/10	20,050.00	12,685.07
JRSX11151	Rail 07	RELINE SPA TANK CAR JRSX 11151	12/01/10	20,050.00	12,874.22
JRSX11152	Rail 07	RELINE SPA TANK CAR JRSX 11152	09/29/10	20,050.00	12,533.75
JRSX11153	Rail 07	RELINE SPA TANK CAR JRSX 11153	09/29/10	20,050.00	12,533.75
JRSX11154	Rail 07	RELINE SPA TANK CAR JRSX 11154	02/01/11	20,050.00	13,176.86
JRSX11155	Rail 07	RELINE SPA TANK CAR JRSX 11155	01/05/11	20,050.00	13,025.54
JRSX11156	Rail 07	RELINE SPA TANK CAR JRSX 11156	03/15/12	20,050.00	14,225.03
JRSX11157	Rail 07	RELINE SPA TANK CAR JRSX 11157	07/28/10	20,050.00	12,189.74
JRSX11158	Rail 07	RELINE SPA TANK CAR JRSX 11158	04/01/11	20,050.00	13,517.33
JRSX11159	Rail 07	RELINE SPA TANK CAR JRSX 11159	08/07/09	18,550.00	9,422.79
JRSX11160	Rail 07	RELINE SPA TANK CAR JRSX 11160	07/28/10	20,050.00	12,189.74
JRSX11161	Rail 07	RELINE SPA TANK CAR JRSX 11161	12/07/09	18,550.00	10,064.91
JRSX11162	Rail 07	RELINE SPA TANK CAR JRSX 11162	01/25/10	18,550.00	10,350.29
JRSX11163	Rail 07	RELINE SPA TANK CAR JRSX 11163	01/05/11	20,050.00	13,025.54
JRSX11164	Rail 07	RELINE SPA TANK CAR JRSX 11164	01/05/11	20,050.00	13,025.54
JRSX11165	Rail 07	RELINE SPA TANK CAR JRSX 11165	08/25/09	18,550.00	9,422.79
JRSX11166	Rail 07	RELINE SPA TANK CAR JRSX 11166	02/01/11	20,050.00	13,176.86
JRSX11167	Rail 07	RELINE SPA TANK CAR JRSX 11167	05/10/10	20,050.00	11,688.49
JRSX11168	Rail 07	RELINE SPA TANK CAR JRSX 11168	03/15/12	20,050.00	14,225.03
JRSX11169	Rail 07	RELINE SPA TANK CAR JRSX 11169	03/15/12	20,050.00	14,225.03
JRSX11170	Rail 07	RELINE SPA TANK CAR JRSX 11170	09/29/10	20,050.00	12,533.75
JRSX11171	Rail 07	RELINE SPA TANK CAR JRSX 11171	09/29/10	20,050.00	12,533.75
JRSX11172	Rail 07	RELINE SPA TANK CAR JRSX 11172	07/28/10	20,050.00	12,189.74
JRSX11173	Rail 07	RELINE SPA TANK CAR JRSX 11173	02/17/10	20,050.00	11,187.24
JRSX11174	Rail 07	RELINE SPA TANK CAR JRSX 11174	08/30/09	18,550.00	9,596.06
JRSX11177	Rail 07	RELINE SPA TANK CAR JRSX 11177	11/30/12	21,225.00	17,679.73

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CERTIFICATION

I, Edward M. Luria, an attorney licensed to practice in the District of Columbia, the State of Delaware and the Commonwealth of Pennsylvania, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: June 27, 2014

Edward M Luria
Edward M. Luria