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December 23, 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 §11301. This document is a Memorandum of Lease Agreement, a primary document dated as of December 23, 2014. We request that this document be given the next Recordation No.

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

Lessor:

JPMorgan Chase Bank, N.A.
1111 Polaris Parkway
Columbus, OH 43240

Lessee:

Consolidated Grain & Barge, Inc.
P.O. Box 249
Mandeville, LA 70470

A description of the equipment covered by the Memorandum of Lease Agreement consists of 90 covered hopper cars numbered CGRX 579001-579090, inclusive.

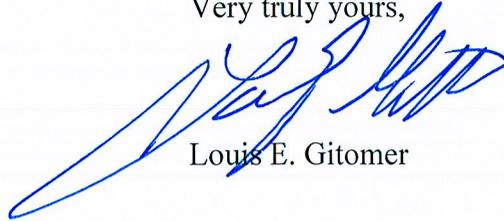
A fee of \$43.00 is enclosed. Please return a copy by email to:

Louis E. Gitomer
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Towson, MD 21204
Lou@lgraillaw.com

Ms. Cynthia T. Brown
December 23, 2014
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A short summary of the document to appear in the index as follows: a Memorandum of Lease Agreement dated as of December 23, 2014 between JPMorgan Chase Bank, N.A., 1111 Polaris Parkway, Columbus, OH 43240, and Consolidated Grain & Barge, Inc., P.O. Box 249, Mandeville, LA 70470, covering 90 covered hopper cars numbered CGRX 579001-579090, inclusive.

Very truly yours,



Louis E. Gitomer

Enclosure

MEMORANDUM OF LEASE AGREEMENT

dated as of December 23, 2014

between

JPMORGAN CHASE BANK, N.A.,
as Lessor,

and

CONSOLIDATED GRAIN & BARGE, INC.,
as Lessee,

MEMORANDUM OF LEASE AGREEMENT

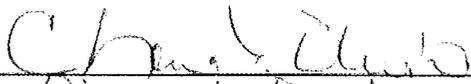
THIS MEMORANDUM OF LEASE AGREEMENT is made and entered into as of December 25, 2004 by and between JPMORGAN CHASE BANK, N.A. ("Lessor"), 1111 Polaris Parkway, Suite A3 (OH1-1085), Columbus, OH 43240, and CONSOLIDATED GRAIN & BARGE, INC. ("Lessee"), P.O. Box 249, Mandeville, LA 70470, with reference to 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.
2. The Lease of the Railroad Equipment shall be effective as of the date first set forth hereinabove and shall be subject to the lease term as described in the lease agreement between Lessor and Lessee.
3. 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.

JPMORGAN CHASE BANK, N.A.

By: 
Name: Cheryl L. Olvick
Title: Authorized Officer

CONSOLIDATED GRAIN & BARGE, INC.

By: 
Name: Richard S. Pemberton
Title: Director

STATE OF LOUISIANA)
) ss.
PARRISH OF ST. TAMMANY)

On this 19th day of November 2014, before me, Jonathan H. Sanders the undersigned Notary Public, personally appeared Richard Penabazou personally known to me to be the person who executed the within instrument as Director on behalf of the corporation therein named, and acknowledged to me that the corporation executed it.

[Seal]

[Signature]
Notary Public

My commission expires:

at death, _____]

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

DESCRIPTION OF RAILCARS AND REPORTING MARKS

Ninety (90) 2014 New Trinity Built 5,791 Cubic Foot Covered Hopper Railcars numbered CGRX 579001-579090 inclusive.