

LAW OFFICES OF  
**LOUIS E. GITOMER, LLC.**

LOUIS E. GITOMER  
Lou@lgrailaw.com

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

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

March 31, 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 efilings 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 March 31, 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 77 tank cars numbered JRSX 11130, 11175, 11176, 11178-11229, inclusive, 11231-11252, inclusive; and 86 tank cars JRSX 10143, 10149, 10166-10172, inclusive, 10174-10226, inclusive, 10228-10242, inclusive, 10244-10252, inclusive.

Ms. Cynthia T. Brown  
March 31, 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 77 tank cars numbered JRSX 11130, 11175, 11176, 11178-11229, inclusive, 11231-11252, inclusive; and 86 tank cars JRSX 10143, 10149, 10166-10172, inclusive, 10174-10226, inclusive, 10228-10242, inclusive, 10244-10252, inclusive.

Very Truly Yours,



Louis E. Gitomer

Enclosure

---

MEMORANDUM OF LEASE AGREEMENT

dated as of March 31, 2015

between

J. R. SIMPLOT COMPANY,  
as Lessee,

and

BMO HARRIS EQUIPMENT FINANCE COMPANY,  
as Lessor

---

## **MEMORANDUM OF LEASE AGREEMENT**

THIS MEMORANDUM OF LEASE AGREEMENT is made and entered into as of March 31, 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. 30770-002 thereto and incorporating the terms thereof, dated as of March 31, 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 23 day of March, 2015, before me, Vivian L Stake, a Notary Public in and for said State, personally appeared Joel G. Barker, known or identified to me to be the Vice President 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 Stake  
Notary Public for Idaho  
Residing at Ada County  
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:   
Name: Julie Griffin  
Title: Vice President

STATE OF WISCONSIN            )  
  ) ss.  
COUNTY OF MILWAUKEE    )

On this 20<sup>th</sup> day of March, 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.

[Seal]

  
Notary Public

My commission expires:

July 3, 2016

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

**DESCRIPTION OF RAILCARS AND REPORTING MARKS**

Seventy-seven (77) Union Tank 111A100W1 tank cars with rubber linings  
and the following car numbers:

JRSX	11130	11193	11211	11229	11248
	11175	11194	11212	11231	11249
	11176	11195	11213	11232	11250
	11178	11196	11214	11233	11251
	11179	11197	11215	11234	11252
	11180	11198	11216	11235	
	11181	11199	11217	11236	
	11182	11200	11218	11237	
	11183	11201	11219	11238	
	11184	11202	11220	11239	
	11185	11203	11221	11240	
	11186	11204	11222	11241	
	11187	11205	11223	11242	
	11188	11206	11224	11243	
	11189	11207	11225	11244	
	11190	11208	11226	11245	
	11191	11209	11227	11246	
	11192	11210	11228	11247	

Eighty-six (86) Trinity Industries rail cars with installed rubber liners and the following car numbers:

JRSX	10143	10187	10209	10232
	10149	10188	10210	10233
	10166	10189	10211	10234
	10167	10190	10212	10235
	10168	10191	10213	10236
	10169	10192	10214	10237
	10170	10193	10215	10238
	10171	10194	10216	10239
	10172	10195	10217	10240
	10174	10196	10218	10241
	10175	10197	10219	10242
	10176	10198	10220	10244
	10177	10199	10221	10245
	10178	10200	10222	10246
	10179	10201	10223	10247
	10180	10202	10224	10248
	10181	10203	10225	10249
	10182	10204	10226	10250
	10183	10205	10228	10251
	10184	10206	10229	10252
	10185	10207	10230	
	10186	10208	10231	