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September 30, 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 49 U.S.C. § 11301.

The document is a Memorandum of Lease Agreement, a primary document, dated as of September 29, 2014. 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, 8th Floor
Milwaukee, WI 53202

Lessee:

Cedar Grove Logistics LLC
1103 Grossman Drive
Schofield, WI 54476

A description of the equipment covered by the Memorandum of Lease Agreement consists of 30 box cars numbered CEFX 992114-992143, inclusive.

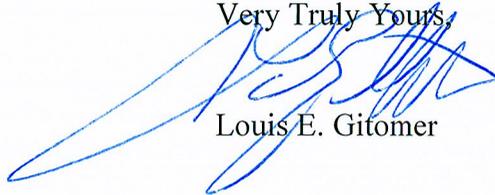
Ms. Cynthia T. Brown
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A fee of \$43.00 is enclosed. Please return one copy by email to:

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 BMO Harris Equipment Finance Company, 770 N Water Street, 8th Floor, Milwaukee, WI 53202, and Cedar Grove Logistics LLC, 1103 Grossman Drive, Schofield, WI 54476, covering 30 box cars numbered CEFX 992114-992143, inclusive.

Very Truly Yours,

A handwritten signature in blue ink, appearing to read 'L. Gitomer', is written over the typed name 'Louis E. Gitomer'.

Louis E. Gitomer

Enclosure

ORIGINAL

EXECUTION

MEMORANDUM OF LEASE AGREEMENT

dated as of September 29, 2014

between

CEDAR GROVE LOGISTICS LLC,
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 September 29, 2014, by and between BMO HARRIS EQUIPMENT FINANCE COMPANY ("Lessor") and CEDAR GROVE LOGISTICS LLC ("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 Rail Equipment Lease Agreement dated as of September 29, 2014, and Schedule No. 1 thereto and incorporating the terms thereof, dated as of September 29, 2014 (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]

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 29 day of September, 2014, 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]

Kristen A. Weber
Notary Public

My commission expires:

October 12, 2014

ORIGINAL

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

DESCRIPTION OF RAILCARS AND REPORTING MARKS

Thirty (30) 2005-built Trinity Rail 6956 cubic foot, Plate F, 286,000 lb Gross Rail Load (with 12' wide doors) 64' Mechanical Refrigerated Boxcars, marked and numbered as follows:

	<u>Mark</u>	<u>Number</u>
1	CEFX	992114
2	CEFX	992115
3	CEFX	992116
4	CEFX	992117
5	CEFX	992118
6	CEFX	992119
7	CEFX	992120
8	CEFX	992121
9	CEFX	992122
10	CEFX	992123
11	CEFX	992124
12	CEFX	992125
13	CEFX	992126
14	CEFX	992127
15	CEFX	992128
16	CEFX	992129
17	CEFX	992130
18	CEFX	992131
19	CEFX	992132
20	CEFX	992133
21	CEFX	992134
22	CEFX	992135
23	CEFX	992136
24	CEFX	992137
25	CEFX	992138
26	CEFX	992139
27	CEFX	992140
28	CEFX	992141
29	CEFX	992142
30	CEFX	992143

RS