RECORDATION NO. 26672-J
FILED FEBRUARY 28 2014 09:35 AM
SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)
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February 28, 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 February 28, 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 Number 26672-B.

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

A description of the railroad equipment covered by the enclosed document is:

17 1996 Union Tank Car Company 111A100W1 Tank Cars: JRSX 1152, 1156, 1158, 1160, 1167, 1171, 1172, 1176, 1180, 1181, 1182, 1185, 1186, 1189, 1190, 1191 and 1193.

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,

Edward M. Luria

EML/sem
Enclosures

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2/20/14 MGRB (2)

Amendment to Memorandum of Lease Agreement

This AMENDMENT TO MEMORANDUM OF LEASE AGREEMENT is made and entered into as of February 28, 2014 by and between PNC EQUIPMENT FINANCE, LLC, (successor in interest to National City Commercial Capital Corporation) ("Lessor") and J. R. SIMPLOT COMPANY ("Lessee") with reference to the following:

1. Lessor and Lessee have previously filed a Memorandum of Lease dated as of January 30, 2007 (the "Memorandum") with the Surface Transportation Board at Recordation Number 26672-B 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 Master Railcar Lease Agreement dated November 24, 2010, as amended (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: Lisa A. Majernik

Name: Lisa A. Majernik

Title: AVP

J. R. SIMPLOT COMPANY,

as Lessee

By: [signature]

Name: Laura M. Peterson

Title: Vice-President and Controller

State of Pennsylvania)
) ss:
County of Allegheny)

On this 28 day of February, 2014, before me personally appeared Lisa Majernik to me personally known, who being duly sworn says that he is A.V.P. 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.

R. Carol Hallberg
Notary Public

My Commission expires on: April 07, 2014

COMMONWEALTH OF PENNSYLVANIA
Notarial Seal
R. Carol Hallberg, Notary Public
City of Pittsburgh, Allegheny County
My Commission Expires April 7, 2014
Member, Pennsylvania Association of Notaries

State of Idaho)
) ss:
County of Ada)

On this 25 day of February, 2014, before me, Tamara Swander, a Notary Public in and for said State, personally appeared Laura Peterson, known or identified to me to be the V.P. & Controller 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.

Tamara Swander
Notary Public for Idaho
Residing at Emmett
My Commission expires on 4-4-18

TAMARA SWANDER
NOTARY
PUBLIC
STATE OF IDAHO

EXHIBIT 1

17 1996 Union Tank Car Company 111A100W1 Tank Cars with Interior Rubber Lining Bearing reporting marks JRSX 1152, 1156, 1158, 1160, 1167, 1171, 1172, 1176, 1180, 1181, 1182, 1185, 1186, 1189, 1190, 1191, and 1193.

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: 2/28/14

Edward M Luria

Edward M. Luria