

BALL JANIK LLP

A T T O R N E Y S

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RECORDATION NO. 22320 FILED

AUG 16 '99

12:05 PM

August 16, 1999

Honorable Vernon A. Williams  
Secretary  
Surface Transportation Board  
Washington, DC 20423

Dear Secretary Williams:

I have enclosed the original and one certified copy of 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 August 12, 1999. 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:

Banc One Leasing Corporation  
1111 Polaris Parkway, Suite A3  
Columbus, OH 43065

Lessee:

J.R. Simplot Company  
323 Lafond Street  
Caldwell, ID 83605

A description of the equipment covered by the Memorandum of Lease Agreement consists of three tank cars numbered JRSX 11102, 11103, and 11106.

A fee of \$ 26.00 is enclosed. Please return the original to:

Louis E. Gitomer  
Of Counsel

BALL JANIK LLP

Honorable Vernon A. Williams

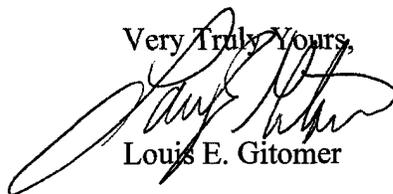
August 16, 1999

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Ball Janik LLP  
Suite 225  
1455 F Street, N.W.  
Washington, DC 20005

A short summary of the document to appear in the index follows: a Memorandum of Lease Agreement between Banc One Leasing Corporation, 1111 Polaris Parkway, Suite A3, Columbus, OH 43065, and J.R. Simplot Company, 323 Lafond Street, Caldwell, ID 83605, covering three tank cars numbered JRSX 11102, 11103, and 11106.

Very Truly Yours,

A handwritten signature in black ink, appearing to read "Louis E. Gitomer", written over the typed name.

Louis E. Gitomer

Enclosures

RECORDATION NO 32320 FILED

AUG 16 '99

12:05PM

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MEMORANDUM OF LEASE AGREEMENT  
BETWEEN  
BANC ONE LEASING CORPORATION ("LESSOR")

AND

J.R. SIMPLOT COMPANY  
AUGUST 12, 1999

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Memorandum of a Lease Agreement made and entered into as of August 12, 1999 by and between Banc One Leasing Corporation ("Lessor") and J.R. Simplot Company ("Lessee").

WITNESSETH:

1. Lessor has agreed to furnish to Lessee, and Lessee has agreed to lease from Lessor the Railcars described on Exhibit A attached hereto, bearing marks and numbers as described on the attached Exhibit A
2. The lease of the Railcars 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.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be signed by their respective corporate officers as of the date and year first above written.

Lessor: Banc One Leasing Corporation

By: Erin Adams

Title: Funding Authority

Date: August 13, 1999

Lessee: J.R. Simplot Company

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Memorandum of a Lease Agreement made and entered into as of August 12, 1999 by and between Banc One Leasing Corporation ("Lessor") and J.R. Simplot Company ("Lessee").

WITNESSETH:

1. Lessor has agreed to furnish to Lessee, and Lessee has agreed to lease from Lessor the Railcars described on Exhibit A attached hereto, bearing marks and numbers as described on the attached Exhibit A
2. The lease of the Railcars 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.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be signed by their respective corporate officers as of the date and year first above written.

Lessor: Banc One Leasing Corporation

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Lessee: J.R. Simplot Company

By: Thomas A. [Signature]

Title: TREASURER

Date: AUGUST 13, 1999

STATE OF Ohio

COUNTY OF Delaware

On this 13 day of August, 1999, before me personally appeared Errin Adams, to me personally known, who being by me duly sworn, says that he/she is the Funding Authority of Banc One Leasing Corporation that the foregoing instrument was signed on behalf of said corporation, and acknowledged that the execution of the said instrument was his/her free act and deed.

Cheryl Studebaker  
NOTARY PUBLIC

My commission expires: March 30, 2001

**CHERYL STUDEBAKER**  
NOTARY PUBLIC, STATE OF OHIO  
MY COMMISSION EXPIRES MARCH 30, 2001

STATE OF

COUNTY OF

On this 13 day of August, 1999, before me personally appeared Thomas Surge, to me personally known, who being by me duly sworn, says that he/she is the TREASURER of J.R. Simplot Company that the foregoing instrument was signed on behalf of said corporation, and acknowledged that the execution of the said instrument was his/her free act and deed.

James A. Kattner  
NOTARY PUBLIC

My commission expires:

5/31/02

EXHIBIT A  
TO  
MEMORANDUM OF LEASE AGREEMENT  
BETWEEN  
BANC ONE LEASING CORPORATION ("LESSOR")

AND

J.R. SIMPLOT COMPANY

3 Union Tank Rail Cars bearing the following marks and numbers

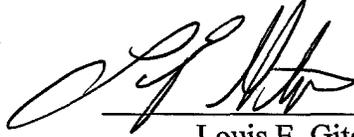
JRSX 11102

JRSX 11103

JRSX 11106

## CERTIFICATION

I, LOUIS E. GITOMER, have compared this copy to the original Memorandum of Lease Agreement dated as of August 12, 1999, and found the copy to be complete and identical in all respects to the original document. I declare under penalty of perjury that the foregoing is true and correct.



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Louis E. Gitomer  
August 16, 1999