

BALL JANIK LLP

A T T O R N E Y S

1455 F STREET, NW, SUITE 225
WASHINGTON, D.C. 20005

TELEPHONE 202-638-3307
FACSIMILE 202-783-6947

lgitomer@bjllp.com

LOUIS E. GITOMER
OF COUNSEL
(202) 466-6532

September 9, 1999

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

22320-B
RECORDATION NO. _____ FILED

SEP 9 '99 12-30 PM

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 secondary document, dated as of September 7, 1999. The primary document to which this is connected is recorded under Recordation No. 22320. We request that one copy of this document be recorded under Recordation No. 22320-B.

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 22 tank cars numbered JRSX 10100-10121.

#4097

BALL JANIK LLP

Honorable Vernon A. Williams

September 9, 1999

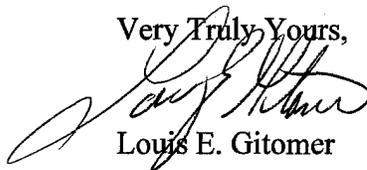
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A fee of \$ 26.00 is enclosed. Please return the original to:

Louis E. Gitomer
Of Counsel
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 22 tank cars numbered JRSX 10100-10121.

Very Truly Yours,



Louis E. Gitomer

Enclosures

22320-B
RECORDATION NO. _____ FILED

SEP 9 '99

12-30 PM

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

AND

J.R. SIMPLOT COMPANY
September 7, 1999

Memorandum of a Lease Agreement made and entered into as of September 7, 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:

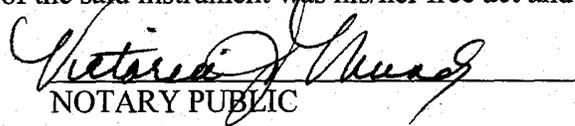
Title: Vice President & Treasurer

Date: September 7, 1999

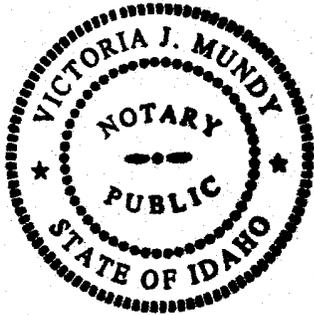
STATE OF

COUNTY OF

On this 7th day of September, 1999, before me personally appeared Thomas J. Sarge, to me personally known, who being by me duly sworn, says that he/she is the Vice President & 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.


NOTARY PUBLIC

My commission expires: 07/06/2004



STATE OF OHIO

COUNTY OF DELOWARE

On this 8th day of September, 1999, before me personally appeared MARY C. HEUBACH, 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

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

AND

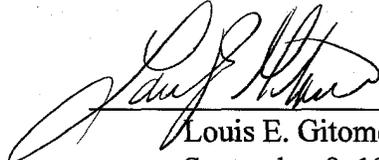
J.R. SIMPLOT COMPANY

Twenty -two Trinity Industries, Inc. Rail Cars bearing the following marks and numbers

JRSX 10100-10121

CERTIFICATION

I, Louis E. Gitomer, have compared this copy to the original Memorandum of Lease Agreement dated as of September 7, 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.



Louis E. Gitomer
September 9, 1999