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LAW OFFICES OF  
LOUIS E. GITOMER

## SURFACE TRANSPORTATION BOARD

LOUIS E. GITOMER  
LOU\_GITOMER@VERIZON.NETTHE ADAMS BUILDING, SUITE 301  
600 BALTIMORE AVENUE  
TOWSON, MARYLAND 21204-4022  
(202) 466-6332  
FAX (410) 332-0885

June 28, 2007

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

Dear Secretary Williams:

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 secondary document, dated as of June 19, 2007. The primary document to which this is connected is recorded under Recordation No. 26672. We request that the copy of this document be recorded under Recordation No. 26672-D.

The names and addresses of the parties to the Memorandum of Lease Agreement are:

Lessor:

National City Commercial Capital Company LLC  
629 Euclid Avenue, Locator 01-3151  
Cleveland, OH 44114

Lessee:

J.R. Simplot Company  
999 Main Street, Suite 1400  
Boise, ID 83702

A description of the equipment covered by the Memorandum of Lease Agreement consists of 16 tank cars numbered JRSX 11102, 11103, 11106, 11108, 11110, 11111, 11114-11119, inclusive, 11121, 11123, 11124, and 11131; and 19 tank cars numbered JRSX 10100-10115, inclusive, 10121, 10123, and 10124.

Honorable Vernon A. Williams

June 28, 2007

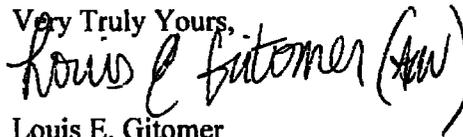
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A fee of \$35.00 is enclosed. Please return one copy to:

Louis E. Gitomer  
600 Baltimore Avenue  
Suite 301  
Towson, MD 21204

A short summary of the document to appear in the index follows: a Memorandum of Lease Agreement between National City Commercial Capital Company LLC, 629 Euclid Avenue, Locator 01-3151, Cleveland, OH 44114, and J.R. Simplot Company, 999 Main Street, Suite 1400, Boise, ID 83702, covering 16 tank cars numbered JRSX 11102, 11103, 11106, 11108, 11110, 11111, 11114-11119, inclusive, 11121, 11123, 11124, and 11131; and 19 tank cars numbered JRSX 10100-10115, inclusive, 10121, 10123, and 10124.

Very Truly Yours,

A handwritten signature in black ink that reads "Louis E. Gitomer" with a stylized flourish at the end.

Louis E. Gitomer

Enclosures

**SURFACE TRANSPORTATION BOARD**

**MEMORANDUM OF LEASE AGREEMENT**

This MEMORANDUM OF LEASE AGREEMENT is made and entered into as of June 19, 2007, by and between NATIONAL CITY COMMERCIAL CAPITAL COMPANY LLC as successor by merger to NATIONAL CITY COMMERCIAL CAPITAL CORPORATION ("Lessor") and J.R. SIMPLOT COMPANY ("Lessee"), with reference to the following:

- 1. Pursuant to a Rail Lease Agreement dated November 29, 2006 (the "Lease"), Lessor has agreed to lease to Lessee, and Lessee has agreed to lease from Lessor, the railroad equipment described in the Attachment hereto (the "Equipment").
- 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.
- 3. 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.

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.

NATIONAL CITY COMMERCIAL CAPITAL COMPANY LLC  
as successor by merger to  
NATIONAL CITY COMMERCIAL CAPITAL CORPORATION  
As Lessor

By: Jon B. Lipstrouer  
Name: Jon B. Lipstrouer  
Title: Vice President

J.R. SIMPLOT COMPANY  
As Lessee

By: Amber H. Post  
Name: Amber H. Post  
Title: Vice President & Treasurer

State of Ohio )  
 ) ss:  
County of Lake )

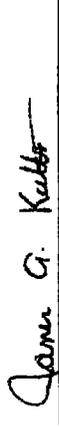
On this 15<sup>th</sup> day of June 2007, before me personally appeared John B. Lipsmeier, to me personally known, who being duly sworn, says that (s)he is Vice President of National City Commercial Capital Company LLC, that said instrument was signed and sealed on behalf of said corporation and that said instrument is the free act and deed of said corporation.

  
Notary Public  
**KELLY M. CARR**  
Notary Public, State of Ohio, Lake City,  
My commission expires Aug. 14, 2007

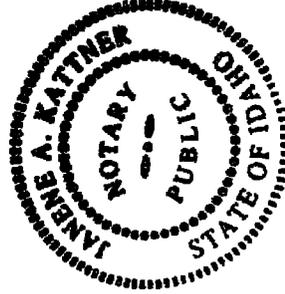
My Commission expires on:

State of Idaho )  
 ) ss:  
County of Ada )

On this 21 day of June 2007, before me personally appeared Amber H. Post, to me personally known, who being duly sworn, says that he is Vice Pres. & Treasurer of J.R. Simplot Company, 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.

  
Notary Public  
5/21/08

My Commission expires on:



**ATTACHMENT**

Sixteen (16) 1999 Union Tank Car Company 111A100W1 Tank Cars with Rubber Linings bearing reporting marks JRSX 11102, 11103, 11106, 11110, 11114, 11108, 11111, 11115-11119, inclusive, 11121, 11123, 11124 and 11131.

Nineteen (19) 1999 Trinity Industries 111A100W1 Tank Cars bearing reporting marks JRSX 10104, 10102, 10110, 10105, 10109, 10114, 10107, 10100, 10108, 10112, 10115, 10111, 10101 10113, 10106, 10103, 10124, 10121 and 10123.