

RECORDATION NO. 27280 FILED

DEC 18 '07 -10 30 AM

SURFACE TRANSPORTATION BOARD

OF COUNSEL
URBAN A LESTER

ALVORD AND ALVORD
ATTORNEYS AT LAW
1050 SEVENTEENTH STREET, N.W.
SUITE 301
WASHINGTON, D.C.
20036

(202) 393-2266
FAX (202) 393-2156
E-MAIL alvordlaw@aol.com

ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

December 18, 2007

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease Agreement, dated as of December 17, 2007, a primary document as defined in the Board's Rules for the Recordation of Documents.

The names and addresses of the parties to the enclosed document are:

Lessor: General Electric Railcar Services Corporation
161 North Clark Street, 7th Floor
Chicago, IL 60601

[Lessee: Amalgamated Sugar Company,]
3184 Elder Street
Boise, Idaho 83705]

Mr. Vernon A. Williams
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A description of the railroad equipment covered by the enclosed document is:

19 railcars within the series NAHX 550706 - NAHX 551213 as more particularly set forth the in the attachment to the document.

A short summary of the document to appear in the index is:

Memorandum of Lease Agreement.

Also enclosed is a check in the amount of \$35.00 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,



Robert W. Alvord

RWA/sem
Enclosures

RECORDATION NO. 27286 FILED

DEC 18 '07 -10 30 AM

MEMORANDUM OF LEASE AGREEMENT

SURFACE TRANSPORTATION BOARD

This Memorandum of Lease Agreement dated as of December 17, 2007 is made by General Electric Railcar Services Corporation, a Delaware corporation (the "Lessor").

WITNESSETH:

The Lessor and Amalgamated Sugar Company (the "Lessee") are parties to that certain (x) Rider No. 18 dated March 27, 2000, and (y) Rider No. 8 dated November 17, 1992 between Lessee and Lessor, as successor in interest to General Electric Railcar Leasing Services Corporation, as renewed by Renewal No. 01 Car Set 01 to Rider No. 008 dated March 1, 1998 between Lessee and Lessor, as both were collectively (a) renewed by Rider No. 018 Renewal No. 01 executed by Lessee on March 7, 2001 and by Lessor on March 19, 2001, (b) renewed and amended by Rider No. 18 Renewal No. 2 executed by Lessee on April 27, 2004 and by Lessor (mistakenly identified as "General Electric Rail Services Corporation") on May 4, 2004 (collectively, the "Lease Agreement"), which incorporates by reference the terms of that certain Car Leasing Agreement 0432-83 dated July 31, 1989 between Lessee and Lessor, as (i) amended by Amendment No. 1 dated as of May 25, 1994 between Lessee and Lessor and (ii) amended by that certain letter agreement dated September 15, 1998 between Lessee and Lessor, whereby the Lessor has agreed to lease to the Lessee and the Lessee has agreed to lease from the Lessor certain railroad cars listed in Exhibit A hereto.

IN WITNESS WHEREOF, the undersigned has caused this memorandum to be duly executed by its officer duly authorized as of the date hereof.

**GENERAL ELECTRIC RAILCAR
SERVICES CORPORATION**

By: 

Name: Mark Stefani

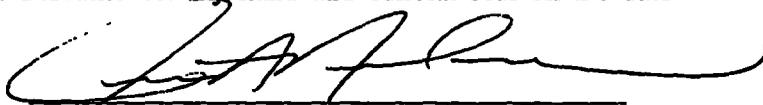
Title: Vice President

[Memorandum of Lease Agreement]

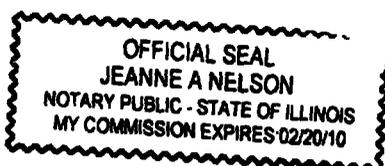
STATE OF ILLINOIS)
) SS:
COUNTY OF COOK)

On this, the 17th day of December, 2007, before me, a Notary Public in and for said County and State, personally appeared Mark Stefani, a Vice President of General Electric Railcar Services Corporation, who acknowledged himself to be a duly authorized officer of General Electric Railcar Services Corporation, and that, as such officer, being authorized to do so, he executed the foregoing instrument for the purposes therein contained.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.



Name: Jeanne A. Nelson, Notary Public
My Commission Expires: 02-20-2010
Residing in Cook County



[Memorandum of Lease Agreement]

**EXHIBIT A
CAR LIST**

Unit Count	AAR Reporting Marks	
1	NAHX	550706
2	NAHX	550707
3	NAHX	550708
4	NAHX	550709
5	NAHX	550710
6	NAHX	550711
7	NAHX	550712
8	NAHX	550713
9	NAHX	550715
10	NAHX	550716
11	NAHX	550717
12	NAHX	550718
13	NAHX	550719
14	NAHX	550725
15	NAHX	551209
16	NAHX	551210
17	NAHX	551211
18	NAHX	551212
19	NAHX	551213

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, 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: 12/18/07



Robert W. Alvord