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AUG 05 2005 2-35 PM  
SURFACE TRANSPORTATION BOARD

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OF COUNSEL  
URBAN A. LESTER

August 5, 2005

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, dated as of July 22, 2005, 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:	NARCAT LLC Suite R 480 West Dussel Drive Maumee, Ohio 43537
Lessee:	American Rock Salt Company, LLC 5520 Route 63 Mount Morris, New York 14510

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

79 covered hopper cars within the series ITGX 12600 - ITGX 12713, RMGX 000107 - RMGX 000237 and RMGX 171012 - RMGX 177884; and RMGX 250045 and RMGX 254033.

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

Memorandum of Lease.

Also enclosed is a check in the amount of \$33.00 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/anm  
Enclosures

AUG 05 '05 2:35 PM

SURFACE TRANSPORTATION BOARD

**MEMORANDUM OF LEASE**

**WITNESSETH**

This Memorandum of Lease is entered into as of the 22<sup>nd</sup> day of July, 2005, by and between NARCAT LLC, an Delaware corporation, having its principal place of business at Suite R, 480 W. Dussel Drive, Maumee, OH 43537 (hereinafter "Lessor") and American Rock Salt Company, LLC, a New York limited liability company, having its principal place of business at 5520 Route 63, Mount Morris, New York 14510 (hereinafter "Lessee").

1. Lessor and Lessee are parties to that certain Full Service Lease Agreement dated effective as of September 1, 2004 (the "Master Lease"), and Rider Deal #C00640 dated effective as of September 1, 2004 (the "Schedule"), whereby Lessor leases to Lessee seventy-nine (79) railcars bearing railroad reporting marks as noted on attached Exhibit "A" (collectively, the "Railcars") for the term of twenty-four (24) months starting September 1, 2004.
2. The parties desire to execute this Memorandum for purposes of memorializing of record the Master Lease and Schedule contemplated hereby.
3. This Memorandum of Lease may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one and the same Memorandum of Lease.

***[Signature Pages to Follow]***

IN WITNESS WHEREOF, the parties have executed this Memorandum of Lease as of the day and year first written above.

**LESSEE:**

**AMERICAN ROCK SALT COMPANY, LLC**

By: Donald B. Holman

Printed

Name: Donald B. Holman

Title: Vice President of Marketing

Date: July 12, 2005

STATE OF NEW YORK )

COUNTY OF LIVINGSTON) SS:

The foregoing instrument was acknowledged before me this 12 day of July, 2005, by Donald B. Holman, the VP of Marketing of American Rock Salt Company, LLC, a New York limited liability company, on behalf of the company.

Michele E. Booher  
Notary Public

Michele E. Booher  
Notary Public, State of New York  
No. 01B06126032  
Qualified in Livingston County  
Commission Expires April 25, 2009

**Lessor:**

**NARCAT LLC**

By: *Rasesh H. Shah*

Printed

Name: Rasesh H. Shah

Title: Manager

Date: 7/22/05

STATE OF OHIO )

COUNTY OF LUCAS )

SS:

The foregoing instrument was acknowledged before me this 22<sup>nd</sup> day of July, 2005, by Rasesh H. Shah, the Manager of NARCAT LLC, on behalf of the company.



*Julie Ann Dibble*  
Notary Public

**JULIE ANN DIBBLE**  
Notary Public, State of Ohio  
Commission Expires 8-20-05

**Exhibit A**

<b>American Rock Salt Company, LLC</b>			
<b>79 Covered Hoppers</b>			
<b>Deal #C00640</b>			
	<b>Stencil No.</b>		<b>Stencil No.</b>
1	ITGX012600	41	RMGX000234
2	ITGX012602	42	RMGX000235
3	ITGX012603	43	RMGX000236
4	ITGX012605	44	RMGX000237
5	ITGX012606	45	RMGX171012
6	ITGX012608	46	RMGX171017
7	ITGX012609	47	RMGX171072
8	ITGX012614	48	RMGX171105
9	ITGX012616	49	RMGX171116
10	ITGX012619	50	RMGX171137
11	ITGX012627	51	RMGX171173
12	ITGX012629	52	RMGX173044
13	ITGX012630	53	RMGX173106
14	ITGX012637	54	RMGX173123
15	ITGX012649	55	RMGX173145
16	ITGX012652	56	RMGX173282
17	ITGX012658	57	RMGX173331
18	ITGX012685	58	RMGX173386
19	ITGX012704	59	RMGX173398
20	ITGX012712	60	RMGX173403
21	ITGX012713	61	RMGX173512
22	RMGX000107	62	RMGX173518
23	RMGX000108	63	RMGX173519
24	RMGX000109	64	RMGX173533
25	RMGX000110	65	RMGX173565
26	RMGX000111	66	RMGX173585
27	RMGX000114	67	RMGX173605
28	RMGX000115	68	RMGX173671
29	RMGX000116	69	RMGX173805
30	RMGX000117	70	RMGX173844
31	RMGX000118	71	RMGX173877
32	RMGX000119	72	RMGX173967
33	RMGX000120	73	RMGX173983
34	RMGX000121	74	RMGX176178
35	RMGX000132	75	RMGX176663
36	RMGX000226	76	RMGX177289
37	RMGX000228	77	RMGX177884
38	RMGX000229	78	RMGX250045
39	RMGX000230	79	RMGX254033
40	RMGX000233		

**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: 8/5/05



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Robert W. Alvord