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December 28, 2007

RECORDATION NO. 27319 FILED

DEC 28 '07 -12 00 PM

SURFACE TRANSPORTATION BOARD

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
395 "E" Street, S.W.
Washington, D.C. 20423-0001

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 Schedule No. 001 to Master Railcar Lease Agreement dated as of December 27, 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: Siemens Financial Services, Inc.
170 Wood Avenue South
Iselin, NJ 08830

Lessee: J. R. Simplot Company
One Capital Center
999 Main Street, Suite 1300
Boise, Idaho 83702

Mr. Vernon A. Williams
December 28, 2007
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A description of the railroad equipment covered by the enclosed document
is:

30 insulated tank cars: JRSX 1100 - JRSX 1129.

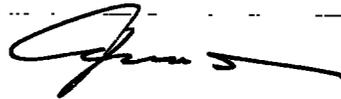
A short summary of the document to appear in the index is:

Memorandum of Schedule No. 001 to Master Railcar 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

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SURFACE TRANSPORTATION BOARD

**MEMORANDUM OF SCHEDULE NO. 001 TO MASTER
RAILCAR LEASE AGREEMENT**

THIS MEMORANDUM OF SCHEDULE NO. 001 TO MASTER RAILCAR LEASE AGREEMENT dated as of December 27, 2007 between **SIEMENS FINANCIAL SERVICES, INC.**, a Delaware corporation with an office at 170 Wood Avenue South, Iselin, New Jersey 08830 (the "Lessor"), and **J. R. SIMPLOT COMPANY**, an Nevada corporation with an office at One Capital Center, 999 Main Street, Suite 1300, Boise, Idaho 83702 (the "Lessee").

WITNESSES THAT:

1. Lessor has agreed to lease to Lessee, and Lessee has agreed to Lease from Lessor, certain railcars as described on Exhibit A (the "Cars") attached hereto and made a part hereof, all as more particularly described in that certain Schedule No. 001 dated as of December 27, 2007 between Lessor and Lessee (the "Schedule") as incorporating the terms and conditions of that certain Master Railcar Lease Agreement dated as of December 27, 2007 between Lessor and Lessee (the "Master Agreement") (the Schedule, as incorporating the terms and conditions of the Master Agreement, the "Lease").
2. Lessor and Lessee wish to show for the public record the existence of the Lease, and the respective interests of Lessor and Lessee set forth therein with respect to the Cars.
3. This Memorandum has been entered into for the purpose of satisfying the requirements for (i) recordation with the Surface Transportation Board of the United States of America and (ii) deposit with the Registrar General of Canada.

NOW, THEREFORE, by this instrument the Lessor leases and confirms the lease of the Cars to the Lessee in accordance with the terms and conditions of the Lease, and the Lessee confirms the ownership interest and/or security interest of Lessor in the Cars and accepts the terms and conditions of the Lease which are incorporated by reference as if fully set forth herein.

SIGNATURES TO FOLLOW

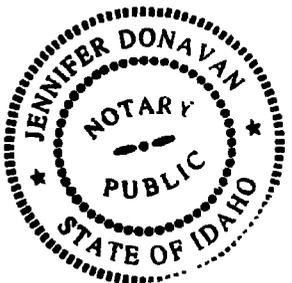
J. R. SIMPLOT COMPANY

By: *Gray Young*
Name: Gray Young
Title: Assistant Secretary

STATE OF IDAHO)
) ss:
COUNTY OF Ada)

On this 26th day of December, 182007, before me, a Notary Public in and for said State, personally appeared Gray Young, known or identified to me to be the Assistant Secretary of the corporation that executed the within instrument or the person who executed the within instrument on behalf of said corporation, and acknowledged to me that such corporation executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



Jennifer Donovan
Notary Public for Idaho
Residing at: Bowser, Idaho
My Commission Expires: 5/31/08

EXHIBIT "A"

RAILCARS

Thirty (30) used Union Tank Car Company 111 A100WI T104 14,700 gallon insulated Tank Railcars, with liners, manufactured in 1993, with the following Car Numbers:

JRSX1100	JRSX1115
JRSX1101	JRSX1116
JRSX1102	JRSX1117
JRSX1103	JRSX1118
JRSX1104	JRSX1119
JRSX1105	JRSX1120
JRSX1106	JRSX1121
JRSX1107	JRSX1122
JRSX1108	JRSX1123
JRSX1109	JRSX1124
JRSX1110	JRSX1125
JRSX1111	JRSX1126
JRSX1112	JRSX1127
JRSX1113	JRSX1128
JRSX1114	JRSX1129

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: 12/28/07



Robert W. Alvord