

RECORDATION NO. 21325 FILED

DEC 28 '07 -1 00 PM

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 28, 2007

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. 002 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

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A description of the railroad equipment covered by the enclosed document is:

46 boxcars: JRSX 6100 - JRSX 6149, except JRSX 6102, JRSX 6103, JRSX 6115 and JRSX 6141.

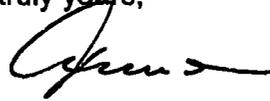
A short summary of the document to appear in the index is:

Memorandum of Schedule No. 002 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

DEC 28 '07 -1 00 PM

SURFACE TRANSPORTATION BOARD

**MEMORANDUM OF SCHEDULE NO. 002 TO MASTER
RAILCAR LEASE AGREEMENT**

THIS MEMORANDUM OF SCHEDULE NO. 002 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 28, 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

EXHIBIT "A"

RAILCARS

Forty-six (46) used Gunderson JRSX Series 6100 CO2 Railcars, manufactured in 1991, with the following Car Numbers:

JRSX6100	JRSX6126
JRSX6101	JRSX6127
JRSX6104	JRSX6128
JRSX6105	JRSX6129
JRSX6106	JRSX6130
JRSX6107	JRSX6131
JRSX6108	JRSX6132
JRSX6109	JRSX6133
JRSX6110	JRSX6134
JRSX6111	JRSX6135
JRSX6112	JRSX6136
JRSX6113	JRSX6137
JRSX6114	JRSX6138
JRSX6116	JRSX6139
JRSX6117	JRSX6140
JRSX6118	JRSX6142
JRSX6119	JRSX6143
JRSX6120	JRSX6144
JRSX6121	JRSX6145
JRSX6122	JRSX6146
JRSX6123	JRSX6147
JRSX6124	JRSX6148
JRSX6125	JRSX6149

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