

RECORDATION NO. 27486 FRED

APR 30 '08 -9 00 AM

SURFACE TRANSPORTATION BOARD

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

OF COUNSEL  
URBAN A. LESTER

April 30, 2008

Anne K. Quinlan, Esquire  
Acting Secretary  
Surface Transportation Board  
395 E Street, S.W.  
Washington, D.C. 20423-0001

Dear Ms. Quinlan:

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. 004 to Master Railcar Lease Agreement dated as of April 30, 2008, 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, ID 83702

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

16 railcars: JRSX 20001 - JRSX 20016.

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

Memorandum of Schedule No. 004 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

APR 30 '08 -9 00 AM

SURFACE TRANSPORTATION BOARD

**MEMORANDUM OF SCHEDULE NO. 004 TO MASTER  
RAILCAR LEASE AGREEMENT**

**THIS MEMORANDUM OF SCHEDULE NO. 004 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**, a 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. 004 dated as of April 30, 2008 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*



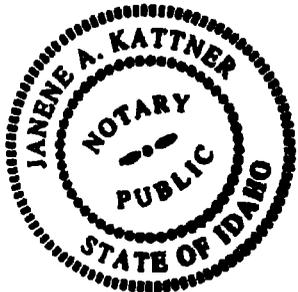
**J. R. SIMPLOT COMPANY**

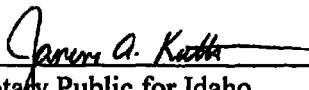
By:   
Name: Amber H. Post  
Title: Vice President & Treasurer

STATE OF IDAHO            )  
  ) ss:  
COUNTY OF Adair        )

On this 25<sup>th</sup> day of April, 2008, before me, a Notary Public in and for said State, personally appeared Amber H. Post, known or identified to me to be the Vice-President and Treasurer 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.



  
Notary Public for Idaho  
Residing at: Boise, ID  
My Commission Expires: 5/31/08

**EXHIBIT "A"**

**RAILCARS**

**Sixteen (16) Trinity Industries rail cars with Blair LS582 installed rubber liners and Hazarsolve siphon pipes and the following car numbers all beginning with JRSX:**

20001	20009
20002	20010
20003	20011
20004	20012
20005	20013
20006	20014
20007	20015
20008	20016

**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: 4/30/08



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Robert W. Alvord