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April 17, 2009

RECORDATION NO. 23324-E FILED

Surface Transportation Board
395 E Street, SW
Washington, DC 20423-0001

APR 13 '09 -10 12 AM

SURFACE TRANSPORTATION BOARD

**Re: American Rock Salt Company (Debtor) and
Manufacturers and Traders Trust Company (Collateral Agent)
Memorandum of Amended and Restated Security Agreement
Recordation No. 23324
STB Account No. 22865**

Dear Sir or Madam:

Enclosed for recordation are two (2) copies of a Memorandum of Amended and Restated Security Agreement dated as of April 8, 2009. The enclosed document related to the Memorandum of Lease filed with the Board under Recordation Number 23324.

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

Debtor: American Rock Salt Company LLC
3846 Retsof Road
Retsof, New York 14389

Collateral Agent: Manufacturers and Traders Trust Company
255 East Avenue
Rochester, New York 14604

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

600 covered hopper cars, marked with the reporting marks and road numbers GNWR 5000 through GNWR 5599.

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

Memorandum of Amended and Restated Security Agreement.

We previously forwarded our check in the amount of \$41 payable to the order of the Surface Transportation Board covering the required recordation fee under cover letter dated April 13, 2009.

April 17, 2009
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Kindly return a stamped copy of the enclosed document to the undersigned.

Very truly yours,

WOODS OVIATT GILMAN LLP

A handwritten signature in black ink that reads "Stacy Briggs". The signature is written in a cursive, flowing style.

Stacy A. Briggs
Paralegal

/sab
Enclosure

APR 13 '09 -10 12 AM

SURFACE TRANSPORTATION BOARD

MEMORANDUM OF AMENDED AND RESTATED SECURITY AGREEMENT dated as of **APRIL 8, 2009**, by and among

AMERICAN ROCK SALT COMPANY LLC, a New York limited liability company (herein called the **Debtor**),

MANUFACTURERS AND TRADERS TRUST COMPANY (herein called the **Collateral Agent**) and other parties.

The Collateral Agent and the Debtor are parties to the Security Agreement dated as of March 17, 2004, pursuant to which the Debtor granted to the Collateral Agent a security interest in certain property then owned or thereafter acquired by Debtor and which was amended and restated by the parties pursuant to an Amended and Restated Security Agreement dated April 8, 2009 (herein called the **Security Agreement**), .

The Debtor, as agent for Livingston County Industrial Development Agency, but for the sole benefit of the Debtor, has entered into the Lease of Railroad Equipment dated as of November 1, 2000, and certain supplements thereto (herein collectively called the **Lease**), with Railcar Amrock Trust, a Delaware trust (herein called the **Owner**), pursuant to which the Debtor leases from the Owner 600 covered hopper cars, marked with the reporting marks and road numbers GNWR 5000 through GNWR 5599 (herein called the **Equipment**).

Appropriate evidence of the Lease was recorded with the Surface Transportation Board pursuant to section 11301 of Title 49 of the United States Code.

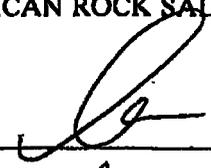
The Debtor hereby confirms that, pursuant to the Security Agreement, the Debtor has granted to the Collateral Agent a security interest in its interest in the Lease and the Equipment leased thereunder.

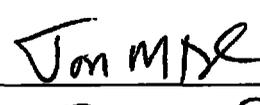
This instrument or copies thereof may be filed or recorded in any public office.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be executed by their duly authorized officers.

AMERICAN ROCK SALT COMPANY LLC

MANUFACTURERS AND TRADERS TRUST COMPANY

By: 

By: 

Name: Ann M. Blake

Name: Jon M. Fogie

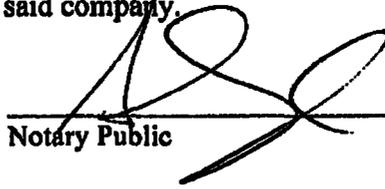
Title: CFO

Title: Vice President

STATE OF NEW YORK)
COUNTY OF _____) SS.:

On this 8 day of April, 2009, before me personally appeared Ann Blake, to me personally known, who, by me being duly sworn, says that she is CFO of AMERICAN ROCK SALT COMPANY LLC, that the foregoing instrument was signed on behalf of said company by authority of its articles of organization, and she acknowledged that the execution of the foregoing instrument was the free act and deed of said company.

ALYSSA H. FONTAINE
Notary Public, State of New York
County of Tompkins
Commission Expires July 9, 2011



Notary Public

STATE OF NEW YORK)
COUNTY OF MONROE) SS.:

On this 8 day of April, 2009, before me personally appeared Jon M. Fogle, to me personally known, who, by me being duly sworn, says that he is of MANUFACTURERS AND TRADERS TRUST COMPANY, that the foregoing instrument was signed on behalf of said bank by authority of its articles of organization, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said bank.



Notary Public

TERESA M. McKEE Colenzo
Notary Public, State Of New York
No. 01MC8082770 Monroe
Qualified In New York County
Commission Expires November 4, 2012