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LAW OFFICES OF
LOUIS E. GITOMER

SURFACE TRANSPORTATION BOARD

LOUIS E. GITOMER
LOU_GITOMER@VERIZON.NET

February 3, 2010

THE ADAMS BUILDING, SUITE 301
600 BALTIMORE AVENUE
TOWSON, MARYLAND 21204-4022
(202) 466-6532
FAX (410) 332-0885

Ms. Cynthia T. Brown
Chief of the Section of Administration, Office of Proceedings
Surface Transportation Board
Washington, DC 20423

Dear Ms. Brown.

I have enclosed for e-filing the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Commercial Security Agreement, a primary document, dated as of February 2, 2010. We request that this document be given the next available Recordation Number

The names and addresses of the parties to the Memorandum of Commercial Security Agreement are:

Secured Party:

JPMorgan Chase Bank, N A
22 E. Mifflin Street, Suite 100
Madison, WI 63703

Grantor:

Glacier State Distribution Services, Inc.
2428 Dickey Road
Brodhead WI 53520

A description of the equipment covered by the Memorandum of Commercial Security Agreement consists of three covered hopper cars numbered HPJX 19188, 19192, and 19238, and three open top hopper cars numbered HCSX 211, 297, and 342.

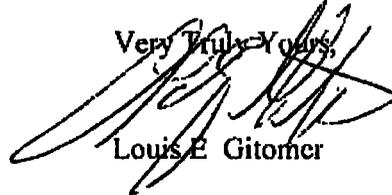
A fee of \$ 41.00 is enclosed. Please return one copy by email to

Louis E. Gitomer
Law Offices of Louis E. Gitomer
600 Baltimore Avenue, Suite 301
Towson, MD 21204
Lou_Gitomer@verizon.net

Ms. Cynthia T. Brown
February 3, 2010
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A short summary of the document to appear in the index follows a Memorandum of Commercial Security Agreement between JPMorgan Chase Bank, N.A., 22 E Mifflin Street, Suite 100, Madison, WI 63703, and Glacier State Distribution Services, Inc., 2428 Dickey Road, Brodhead WI 53520, covering three covered hopper cars numbered HPJX 19188, 19192, and 19238, and three open top hopper cars numbered HCSX 211, 297, and 342.

Very Truly Yours,

A handwritten signature in black ink, appearing to read 'Louis E. Gitomer', is written over the typed name. The signature is stylized and somewhat cursive.

Louis E Gitomer

Enclosure

RECORDATION NO. 28822 FILED

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SURFACE TRANSPORTATION BOARD

MEMORANDUM OF COMMERCIAL SECURITY AGREEMENT

dated as of February 2, 2010

between

JPMORGAN CHASE BANK, N.A.,
as Lender,

and

GLACIER STATE DISTRIBUTION SERVICES, INC.
as Grantor

MEMORANDUM OF COMMERCIAL SECURITY AGREEMENT

THIS MEMORANDUM OF COMMERCIAL SECURITY AGREEMENT is made and entered into as of February 2, 2010, between JPMORGAN CHASE BANK, N.A. (the "Lender"), 22 E. Mifflin Street, Suite 100, Madison, WI 63703, and GLACIER STATE DISTRIBUTION SERVICES, INC., 2428 Dickey Road, Brodhead, WI 53520 ("Grantor"), with reference to the following:

1. Debtor has agreed to grant the Bank a continuing security interest in three covered hopper cars numbered HPJX 19188, 19192, and 19238, and three open top hopper cars numbered HCSX 211, 297, and 342, pursuant to a Commercial Security Agreement dated as of the date hereof.
2. The Commercial Security Agreement shall be effective as of the date first set forth hereinabove.
3. This Memorandum of Commercial Security Agreement may be executed in any number of counterparts, each executed counterpart constituting an original but all together only one Memorandum of Commercial Security Agreement.

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Commercial Security Agreement to be executed as of the date first above written.

JPMORGAN CHASE BANK, N.A.

By: [Signature]
Name: Kevin J. Hill
Title: V.P.

GLACIER STATE DISTRIBUTION SERVICES, INC

By: [Signature]
Name: Steven Horvath
Title: President

STATE OF WISCONSIN)

) ss

COUNTY OF DANIEL)

On this 2 day of February 2010, before me, Debra Fick the undersigned Notary Public, personally appeared Steven Herz personally known to me to be the person who executed the within instrument as President on behalf of the corporation therein named, and acknowledged to me that the corporation executed it.

[Seal]

Debra Fick
Notary Public

My commission expires

4-7-2013

STATE OF WISCONSIN)

COUNTY OF ~~GREEN~~ Waukegan) ss
)

On this 2 day of February 2010, before me, Doreen Foley, the undersigned Notary Public, personally appeared Robin Hunt personally known to me to be the person who executed the within instrument as Vice President on behalf of the corporation therein named, and acknowledged to me that the corporation executed it

[Seal]

Doreen J. Foley
Notary Public

My commission expires:

4-7-2013