

AUG 01 '11 -2 30 PM

SURFACE TRANSPORTATION BOARD

FIRST UNION RAIL

One O'hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018-4214

Tel 847.318.7575
Fax 847.318.7588
www.firstunionrail.com

VIA UPS 2nd DAY AIR

July 28, 2011

Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W., Suite 100
Washington, DC 20423-0001
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Section Chief:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are one (1) original and two (2) copies of a Memorandum of Lease Agreement dated October 18, 2010, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Surface Transportation Board under Recordation Number 29510.

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

Lessor: First Union Rail Corporation
One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: The Western Sugar Cooperative
7555 E. Hampden Ave., #600
Denver, CO 80231

A description of the railroad equipment covered by the enclosed document is for fourteen (14) covered hopper cars having FURX and NDYX marks (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows: Memorandum of Lease

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5397. Thank you for your cooperation in this matter.

Sincerely,



Marcia Dunne
Senior Rail Documentation Specialist

Enclosures

(WESU003)

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ASSGN. NO.. WESU003

MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD *th*

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 10 day of October, 2010, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and The Western Sugar Cooperative ("Lessee"), a Colorado corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of Sept 27, 2010, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 2 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of Sept 27, 2010, and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

By: Richard F. Seymour

Name: RICHARD F. SEYMOUR

Title: _____

ATTEST:

By: Janice L. Enolva

Name: Janice L. Enolva

Title: Manager of Documentation

Executed on this 18th day of OCTOBER, 2010.

[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COOK

I, GEORGIA FREIBURGER a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 18th day of October, 2010.

Georgia Freiburger
Notary Public

My Commission Expires:

6-2012
(Notary Public)



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LESSEE:

THE WESTERN SUGAR COOPERATIVE

ATTEST:

By: [Signature]

Name: Tony Jones

Title: VP Supply Chain

By: _____

Name: _____

Title: _____

Executed on this _____ day of _____.

[CORPORATE SEAL]

STATE OF Colorado

COUNTY OF Denver

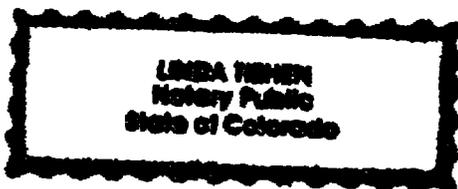
I, Linda Tiehen, a Notary Public of the County and State aforesaid, certify that Tony Jones personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 28th day of September, 2010.

[Signature]
Notary Public

Commission Expires:

7/29/2011
(Notary Public)



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EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Fourteen (14)

DESCRIPTION OF CARS: Covered hopper Cars.

CAR NUMBERS:

FURX	815006
FURX	815025
FURX	815047
FURX	815106
FURX	815127
FURX	815142
FURX	815156
FURX	815168
FURX	815214
FURX	815309
FURX	815322
FURX	815325
FURX	815326
NDYX	815304