

MAR 18 '13 -1 15 PM

SURFACE TRANSPORTATION BOARD

FIRST UNION RAIL

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

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Via FedEx Overnight

March 15, 2013

Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W., Suite 100
Washington, DC 20423-0001
Re: Documents for Rail Recordation

Re: Memorandum of Lease Agreement

Dear Section Chief:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement dated February 4, 2013, 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 primary Recordation Number 29933.

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

Lessor: First Union Rail Corporation One O'Hare Centre 6250 N River Road, Suite 5000 Rosemont, IL 60018 USA	Lessee: Parrish & Heimbecker, Limited 817 - 48 th Street East Saskatoon, SK S7K 0X5 Canada
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A description of the railroad equipment covered by the enclosed document is for six (6) hopper cars having 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 \$42.00 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

(PARE002)

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ASSGN. NO.: PARE002

MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 4th day of February, 2013, by and between the Montreal branch of First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Parrish & Heimbecker, Limited d/b/a/ P & H Milling group ("Lessee"), a Manitoba corporation.

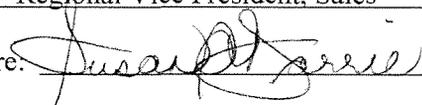
WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of September 16, 2011, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 4 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of February 4th, 2013, 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

Name: Susan A. BarrieTitle: Regional Vice President, SalesSignature: **LESSEE:**

PARRISH & HEIMBECKER

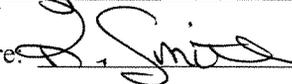
Name: Roxane SmithTitle: Logistics CoordinatorSignature: 

EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Six (6).

DESCRIPTION OF CARS: Pressure differential covered hopper cars.

CAR NUMBERS: NDYX 893331, NDYX 893343, NDYX 893345,
NDYX 893348, NDYX 893349 and NDYX 893355.