

RECORDATION NO 30721 FILED
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SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
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May 8, 2013

Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease, dated as of 12 December, 2012, 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:	The Andersons, Inc. 480 West Dussel Drive Maumee, Ohio 43537
Lessee:	J. R. Simplot Company One Capital Center 999 Main Street, Suite 300 Boise, ID 83702

Chief
Section of Administration
May 8, 2013
Page 2

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

119 covered hopper railcars: AEX 20459 and within the series AEX 9324 – AEX 9629 and AEX 13440 – AEX 13554 as more particularly set forth in the attachment to the document.

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

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 stamped copies of the enclosed document to the undersigned.

Very truly yours,



Edward M. Luria

EML/sem
Enclosures

MEMORANDUM OF LEASE

WITNESSETH

This Memorandum of Lease is entered into as of the 12th day of December, 2012, by and between **The Andersons, Inc.**, an Ohio corporation, having its principal place of business at 480 W. Dussel Drive, Maumee, Ohio 43537 (hereinafter "Lessor") and **J. R. Simplot Company**, a Nevada corporation, having its principal place of business at One Capital Center, 999 Main Street, Suite 300, Boise, Idaho 83702 (hereinafter "Lessee").

1. Lessor and Lessee are parties to that certain Car Leasing Agreement 7911-1 dated July 12, 1985 (the "Master Lease"), and Rider No. 6 Renewal No. 6, Deal #R02056 dated as of December 12, 2012 (the "Schedule"), whereby Lessor leases to Lessee one hundred nineteen (119) railcars bearing railroad reporting marks as noted on attached Exhibit A.
2. The parties desire to execute this Memorandum of Lease for purposes of memorializing of record the Master Lease and Schedule contemplated hereby.
3. This Memorandum of Lease may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one and the same Memorandum of Lease.

[Signature Page to Follow]

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessee by authority of its board of directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of Lessee. I further declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Lessee

J. R. SIMPLOT COMPANY

Witness: Usia Stalce
Printed
Name: Usia Stalce

By: [Signature]
Printed
Name: Amber H. Post
Vice President & Treasurer
Title: _____
Date: 12/7/12

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessor by authority of its board of directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of Lessor. I further declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Lessor

THE ANDERSONS, INC.

Witness: [Signature]
Printed
Name: John AnnDibb

By: [Signature]
Printed
Name: Rasesh H. Shah
Title: President, Rail Group
Date: 12-12-12

**EXHIBIT A
TO THE MEMORANDUM OF LEASE
RIDER NO. 6 RENEWAL NO. 6
Deal #R02056**

Car List

One Hundred Nineteen (119) Covered Hopper Cars

1	AEX 009324	31	AEX 009391	61	AEX 009422	91	AEX 009575
2	AEX 009361	32	AEX 009392	62	AEX 009423	92	AEX 009576
3	AEX 009362	33	AEX 009393	63	AEX 009424	93	AEX 009577
4	AEX 009363	34	AEX 009394	64	AEX 009425	94	AEX 009578
5	AEX 009364	35	AEX 009395	65	AEX 009426	95	AEX 009579
6	AEX 009365	36	AEX 009396	66	AEX 009427	96	AEX 009580
7	AEX 009366	37	AEX 009397	67	AEX 009428	97	AEX 009581
8	AEX 009367	38	AEX 009398	68	AEX 009429	98	AEX 009582
9	AEX 009368	39	AEX 009399	69	AEX 009430	99	AEX 009583
10	AEX 009369	40	AEX 009400	70	AEX 009431	100	AEX 009584
11	AEX 009370	41	AEX 009401	71	AEX 009528	101	AEX 009585
12	AEX 009371	42	AEX 009402	72	AEX 009554	102	AEX 009586
13	AEX 009372	43	AEX 009403	73	AEX 009555	103	AEX 009617
14	AEX 009373	44	AEX 009405	74	AEX 009556	104	AEX 009618
15	AEX 009374	45	AEX 009406	75	AEX 009557	105	AEX 009619
16	AEX 009375	46	AEX 009407	76	AEX 009558	106	AEX 009620
17	AEX 009376	47	AEX 009408	77	AEX 009559	107	AEX 009621
18	AEX 009377	48	AEX 009409	78	AEX 009560	108	AEX 009622
19	AEX 009378	49	AEX 009410	79	AEX 009561	109	AEX 009624
20	AEX 009379	50	AEX 009411	80	AEX 009562	110	AEX 009625
21	AEX 009380	51	AEX 009412	81	AEX 009563	111	AEX 009626
22	AEX 009381	52	AEX 009413	82	AEX 009564	112	AEX 009627
23	AEX 009383	53	AEX 009414	83	AEX 009565	113	AEX 009628
24	AEX 009384	54	AEX 009415	84	AEX 009566	114	AEX 009629
25	AEX 009385	55	AEX 009416	85	AEX 009567	115	AEX 013440
26	AEX 009386	56	AEX 009417	86	AEX 009568	116	AEX 013542
27	AEX 009387	57	AEX 009418	87	AEX 009569	117	AEX 013549
28	AEX 009388	58	AEX 009419	88	AEX 009570	118	AEX 013554
29	AEX 009389	59	AEX 009420	89	AEX 009572	119	AEX 020459
30	AEX 009390	60	AEX 009421	90	AEX 009573		

CERTIFICATION

I, Edward M. Luria, an attorney licensed to practice in the District of Columbia, the State of Delaware and the Commonwealth of Pennsylvania, 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: 5/8/13

Edward M Luria
Edward M. Luria