



Chief  
Section of Administration  
June 18, 2013  
Page 2

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

44 covered hopper railcars: AEX 015169 – AEX 015212, inclusive.

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,

A handwritten signature in black ink, appearing to read 'Edward M. Luria', with a stylized flourish at the end.

Edward M. Luria

EML/sem  
Enclosures

**MEMORANDUM OF LEASE**

**WITNESSETH**

This Memorandum of Lease is entered into as of the 24<sup>th</sup> day of January, 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. 23 Renewal No. 1, Deal #R01911 with a Start Date of February 1, 2012 (the "Schedule"), whereby Lessor leases to Lessee forty-four (44) 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: *Vivian Stoke*  
Printed  
Name: Vivian Stoke

By: *Amber H. Post*  
Printed  
Name: Amber H. Post  
Title: Vice President & Treasurer  
Date: 1/24/12

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: *John A. Dibble*  
Printed  
Name: John A. Dibble

By: *Rasesh H. Shah*  
Printed  
Name: Rasesh H. Shah  
Title: President, Rail Group  
Date: 2/6/2012

**EXHIBIT A**

**Car List  
Forty-Four (44) Covered Hopper Cars**

1	AEX 015169	23	AEX 015191
2	AEX 015170	24	AEX 015192
3	AEX 015171	25	AEX 015193
4	AEX 015172	26	AEX 015194
5	AEX 015173	27	AEX 015195
6	AEX 015174	28	AEX 015196
7	AEX 015175	29	AEX 015197
8	AEX 015176	30	AEX 015198
9	AEX 015177	31	AEX 015199
10	AEX 015178	32	AEX 015200
11	AEX 015179	33	AEX 015201
12	AEX 015180	34	AEX 015202
13	AEX 015181	35	AEX 015203
14	AEX 015182	36	AEX 015204
15	AEX 015183	37	AEX 015205
16	AEX 015184	38	AEX 015206
17	AEX 015185	39	AEX 015207
18	AEX 015186	40	AEX 015208
19	AEX 015187	41	AEX 015209
20	AEX 015188	42	AEX 015210
21	AEX 015189	43	AEX 015211
22	AEX 015190	44	AEX 015212

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: 6/18/13

Edward M. Luria  
Edward M. Luria