

RECORDATION NO. 26993-B FILED

JAN 21 '10 -8 0 0 AM

ALVORD AND ALVORD
ATTORNEYS AT LAW
1050 SEVENTEENTH STREET, N.W.
SUITE 301
WASHINGTON, D.C.
20036
—
(202) 393-2266
FAX (202) 393-2156
E-MAIL alvordlaw@aol.com

SURFACE TRANSPORTATION BOARD

ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
URBAN A. LESTER

January 21, 2010

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 Notice, dated as of January 20, 2010, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Assignment of Lease previously filed with the Board under Recordation Number 26993-A.

The name and address of the party to the enclosed document are:

Successor Lessor: AIG Rail Services
5700 Granite Parkway, Suite 850
Plano, TX 75024

[Lessee: J. R. Simplot Company
999 Main Street Suite
Boise, ID 83702]

Section Chief
January 21, 2010
Page 2

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

61 railcars cars have been remarked and renumbered AIGX 470031 - AIGX 470091 (previously within the series NAHX 12206 - NAXH 65073 and NAHX 457194 - NAHX 801117 as more particularly set forth in the equipment schedule attached to the document).

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

Notice.

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 stamped copies of the enclosed document to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/sem
Enclosures

AIG Rail Services

300 South Riverside Plaza
Suite 2100
19th Floor
Chicago, IL 60606
www.aigrail.com
972-987-3710
jeff.wilkison@aig.com

January 20, 2010

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395 E Street, SW
Washington, DC 20423

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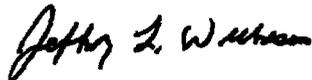
SURFACE TRANSPORTATION BOARD

Re: Recordation Number 26993

Dear Section Chief,

Notice is hereby given that the reporting marks and/or road numbers of the railroad equipment previously filed under the above-referenced Recordation Number have changed as set for on the attached schedule.

Very truly yours,



Jeffrey L. Wilkison
Vice President, Risk Management
AIG Rail Services, Inc.

State of Texas)
) ss:
County of Collin)

On this 20th day of January, 2010, before me, a notary public in and for the county and state aforesaid, personally appeared Jeffrey L. Wilkison, to me personally known, who, being by me duly sworn, says that he/she is a Vice President, Risk Management of AIG Rail Services, Inc., that the said instrument was signed on behalf of said corporation by authority of its Board of Directors, and he/she acknowledged that the execution of the foregoing instrument was the free act and deed of the corporation.



NOTARY PUBLIC

My commission expires:



Schedule A

Recordation Number: 26993

Reporting Marks and Road Numbers as Previously Filed	New Reporting Marks and Road Numbers
NAHX 12206	AIGX 470091
NAHX 15730	AIGX 470055
NAHX 26475	AIGX 470062
NAHX 46875	AIGX 470085
NAHX 53727	AIGX 470043
NAHX 55486	AIGX 470044
NAHX 55547	AIGX 470045
NAHX 55608	AIGX 470046
NAHX 55617	AIGX 470047
NAHX 63310	AIGX 470048
NAHX 63343	AIGX 470049
NAHX 63411	AIGX 470034
NAHX 63944	AIGX 470035
NAHX 64098	AIGX 470036
NAHX 65021	AIGX 470037
NAHX 65073	AIGX 470057
NAHX 475194	AIGX 470084
NAHX 475384	AIGX 470050
NAHX 476309	AIGX 470051
NAHX 478969	AIGX 470052
NAHX 480406	AIGX 470053
NAHX 480784	AIGX 470088
NAHX 481076	AIGX 470089
NAHX 482187	AIGX 470090
NAHX 482197	AIGX 470066
NAHX 482608	AIGX 470067
NAHX 483145	AIGX 470068
NAHX 483500	AIGX 470069
NAHX 484495	AIGX 470058
NAHX 485276	AIGX 470054
NAHX 487023	AIGX 470059
NAHX 487094	AIGX 470060
NAHX 487305	AIGX 470031
NAHX 487346	AIGX 470032
NAHX 487391	AIGX 470061
NAHX 487460	AIGX 470038
NAHX 487467	AIGX 470039
NAHX 487473	AIGX 470086
NAHX 487476	AIGX 470087

Reporting Marks and Road Numbers as Previously Filed	New Reporting Marks and Road Numbers
NAHX 487479	AIGX 470063
NAHX 487501	AIGX 470064
NAHX 487508	AIGX 470070
NAHX 487524	AIGX 470065
NAHX 487976	AIGX 470071
NAHX 490000	AIGX 470072
NAHX 490010	AIGX 470073
NAHX 490032	AIGX 470074
NAHX 490047	AIGX 470075
NAHX 490048	AIGX 470076
NAHX 490057	AIGX 470077
NAHX 490060	AIGX 470078
NAHX 490067	AIGX 470079
NAHX 490075	AIGX 470080
NAHX 490088	AIGX 470081
NAHX 500029	AIGX 470082
NAHX 510367	AIGX 470083
NAHX 510494	AIGX 470040
NAHX 510602	AIGX 470041
NAHX 510883	AIGX 470042
NAHX 800441	AIGX 470056
NAHX 801117	AIGX 470033

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, 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: 1/21/2010



Robert W. Alvord