

Tina Amico
VP, Contracts
CIT Rail



April 8, 2014

Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
Washington, D.C. 20423

RE: MIDG03006

Dear Secretary,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) is a Memorandum of Lease Agreement dated as April 4, 2014, a primary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease Agreement.

Lessee: MGPI Processing, Inc.
100 Commercial St.
P.O. Box 130
Atchison, KS 66002

Lessor: The CIT Group/Equipment Financing, Inc.
30 South Wacker Drive, Suite 2900
Chicago, IL 60606

A description of the railroad equipment covered by the enclosed document is: Railcars within the series DBUX 301511 through DBUX 301551 as more particularly set forth in the equipment schedule attached to this document.

A short summary of the document to appear in the index is: Memorandum of Railcar Lease.

Kindly return stamped copies of the enclosed document to the undersigned.

Best regards,

/s

Tina Amico
VP, Contracts
CIT Rail

Enclosures

MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 4th day of April, 2014, and effective as of February 12, 2014, is made by THE CIT GROUP/EQUIPMENT FINANCING, INC., a Delaware corporation, with an address at 30 South Wacker Drive, Suite 2900, Chicago, Illinois 60606 (the "Lessor"), and MGPI PROCESSING, INC. f/k/a MGP Ingredients, Inc., a Kansas corporation, with an address at 100 Commercial St., P.O. Box 130, Atchison, Kansas 66002 (the "Lessee" and, together with the Lessor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor and the Lessee are parties to that certain Master Railcar Lease (the "Agreement") dated as of March 14, 2003, and effective as of December 1, 2002. Pursuant to the Agreement, Lessor and Lessee entered into Schedule No. 06 thereto dated as of March 11, 2008, (as previously amended by Amendment No. 01 dated as of March 29, 2011, and effective as of April 1, 2011 and Amendment No. 02 dated as of February 12, 2014, the "Schedule"; the Schedule and the Agreement to the extent relating to the Schedule, are hereinafter referred to as the "Lease") covering the equipment listed on Schedule A hereto (the "Equipment"), and

WHEREAS, the Parties wish to show for the public record the existence of the aforesaid Lease, and the respective interests therein of the Parties and accordingly the Parties have caused this Memorandum to be executed by their respective duly authorized officers, as of the date first above written,

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Lessor hereby leases and confirms the lease of the Equipment to the Lessee in accordance with the terms and conditions of the Lease, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

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 the Lessor. I further declare under penalty of perjury that the foregoing is true and correct.

THE CIT GROUP/EQUIPMENT FINANCING, INC.

By: [Signature]
Name: Jeffrey T Lytle
Title: SVP

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 the Lessee. I further declare under penalty of perjury that the foregoing is true and correct.

MGPI PROCESSING, INC.

By: [Signature]
Name: DON TRACY
Title: CEO

[Signature]

Schedule A

<u>Quantity</u>	<u>Equipment Description</u>	<u>Reporting Marks and Numbers</u>
10	30,000 gal NC NI general service tank cars	DBUX 301511 DBUX 301517 DBUX 301523 DBUX 301525 DBUX 301529 DBUX 301530 DBUX 301532 DBUX 301537 DBUX 301546 DBUX 301551

Schedule A

<u>Quantity</u>	<u>Description</u>
125	25,500 gallon exterior coiled, insulated, tank car

Reporting Marks and Numbers

DPRX	256662	DPRX	256725	DPRX	256771
DPRX	256663	DPRX	256726	DPRX	256772
DPRX	256665	DPRX	256727	DPRX	256773
DPRX	256666	DPRX	256728	DPRX	256774
DPRX	256669	DPRX	256729	DPRX	256775
DPRX	256671	DPRX	256730	DPRX	256776
DPRX	256672	DPRX	256733	DPRX	256777
DPRX	256673	DPRX	256734	DPRX	256778
DPRX	256675	DPRX	256735	DPRX	256780
DPRX	256676	DPRX	256736	DPRX	256781
DPRX	256678	DPRX	256737	DPRX	256782
DPRX	256679	DPRX	256738	DPRX	256783
DPRX	256680	DPRX	256739	DPRX	256784
DPRX	256681	DPRX	256740	DPRX	256785
DPRX	256682	DPRX	256741	DPRX	256786
DPRX	256683	DPRX	256742	DPRX	256787
DPRX	256684	DPRX	256743	DPRX	256788
DPRX	256687	DPRX	256744	DPRX	256789
DPRX	256688	DPRX	256745	DPRX	256790
DPRX	256689	DPRX	256746	DPRX	256791
DPRX	256690	DPRX	256747	DPRX	256792
DPRX	256691	DPRX	256748	DPRX	256793
DPRX	256692	DPRX	256749	DPRX	256794
DPRX	256697	DPRX	256750	DPRX	256795
DPRX	256700	DPRX	256751	DPRX	256796
DPRX	256701	DPRX	256752	DPRX	256797
DPRX	256702	DPRX	256753	DPRX	256798
DPRX	256706	DPRX	256754	DPRX	256800
DPRX	256707	DPRX	256755	DPRX	256801
DPRX	256708	DPRX	256756	DPRX	256802
DPRX	256710	DPRX	256757	DPRX	256804
DPRX	256711	DPRX	256758	DPRX	256805
DPRX	256712	DPRX	256759	DPRX	256806
DPRX	256713	DPRX	256760	DPRX	256808
DPRX	256714	DPRX	256761	DPRX	256809
DPRX	256715	DPRX	256763	DPRX	256810
DPRX	256716	DPRX	256764	DPRX	256811
DPRX	256718	DPRX	256765	DPRX	256812
DPRX	256721	DPRX	256767	DPRX	256813
DPRX	256722	DPRX	256768	DPRX	256814
DPRX	256723	DPRX	256769	DPRX	256815
DPRX	256724	DPRX	256770		