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1-149A051

17161-E

MAY 29 1991 - 12 50 PM  
INTERSTATE COMMERCE COMMISSION

May 29, 1991

The Honorable Sidney L. Strickland, Jr.  
Secretary  
Interstate Commerce Commission  
Washington, DC 20423

Dear Secretary Strickland:

Enclosed for recordation, under the provisions of 49 U.S.C. §11303(a) and the regulations thereunder, are the original and one counterpart of Rail Car Acceptance and Equipment Schedule, dated May 28, 1991, a secondary document, relating to Purchase and Lease Agreement, dated as of December 31, 1990, among Cargill, Incorporated, a Delaware corporation, ("Lessee"), The CIT Group/Equipment Financing, Inc., a New York corporation, ("Lessor") and Helm Financial Corporation, a California corporation ("Seller"), a primary document recorded under Recordation No. 17161.

It is my understanding that the recordation number to be assigned to this new document, as described in the proceeding paragraph, will be: 17161-E.

The names and address of the parties to the document are as follows:

LESSEE:	Cargill, Incorporated P.O. Box 5621 Minneapolis, MN 55440
LESSOR:	The CIT Group/Equipment Financing, Inc. 1400 Renaissance Drive Suite 312 Park Ridge, IL 60068
SELLER:	Helm Financial Corporation One Embarcadero Center San Francisco, CA 94111

A general description of the railroad equipment covered by the enclosed document is attached hereto as Schedule A.

*John W. Maser*  
*Counterparts*

MAY 29 1991

DONELAN, CLEARY, WOOD & MASER, P. C.

The Honorable Sidney L. Strickland, Jr.

May 29, 1991

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The undersigned is the attorney-in-fact of Lessee, Lessor and Seller mentioned in the document and has knowledge of the matters set forth therein.

Please return the original of the enclosed document to John K. Maser III, Esquire, Donelan, Cleary, Wood & Maser, P.C., 1275 K Street, N.W., Suite 850, Washington, DC 20005, or to the bearer hereof.

Also enclosed is a remittance in the amount of \$15.00 for the required recording fee.

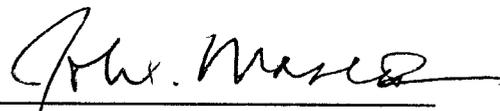
Short summary of the document to appear in the index follows:

**SECONDARY DOCUMENT:**

Rail Car Acceptance and Equipment Schedule, dated May 28, 1991, relating to the Purchase and Lease Agreement, dated as of December 31, 1990, recorded under Recordation No. 17161, among Cargill, Incorporated, ("Lessee"), The CIT Group/Equipment Financing Inc. ("Lessor") and Helm Financial Corporation ("Seller"), relating to 25 rebuilt 100 ton roller bearing 4750 aluminum covered hopper railcars bearing Lessee's Identification Nos. CLSX 102, 103, 104, 105, 106, 110, 117, 123, 124, 125, 129, 131, 135, 203, 207, 215, 227, 231, 239, 241, 244, 252, 253, 254, and 258.

Very truly yours,

CARGILL, INCORPORATED  
THE CIT GROUP/EQUIPMENT  
FINANCING INC.  
HELM FINANCIAL CORPORATION

By   
John K. Maser III  
Attorney-in-Fact

004/FS  
Attachments

Schedule A

Twenty-five (25) rebuilt 100 ton roller bearing 4750 aluminum covered hopper Rail Cars accepted on April 30, 1991.

New Reporting Mark Car <u>Number</u>	<u>Previous Number</u>	Original Reporting Car <u>Number</u>
CLSX 102	SBD 248974	SAL 35029
CLSX 103	SBD 248975	SAL 35030
CLSX 104	SBD 248976	SAL 35031
CLSX 105	SBD 248977	SAL 35032
CLSX 106	SBD 248978	SAL 35033
CLSX 110	SBD 248986	SAL 35041
CLSX 117	SBD 249008	SAL 35063
CLSX 123	SBD 249022	SAL 35077
CLSX 124	SBD 249025	SAL 35080
CLSX 125	SBD 249035	SAL 35090
CLSX 129	SBD 249051	SAL 35106
CLSX 131	SBD 249058	SAL 35113
CLSX 135	SCL 835069	SAL 35069
CLSX 203	SBD 248756	LN 250008
CLSX 207	SBD 248767	LN 250025
CLSX 215	SBD 248785	LN 250055
CLSX 227	-	LN 250003
CLSX 231	-	LN 250015
CLSX 239	-	LN 250047
CLSX 241	-	LN 250053
CLSX 244	-	LN 250061
CLSX 252	-	LN 250079
CLSX 253	-	LN 250081
CLSX 254	-	LN 250082
CLSX 258	-	LN 250095

**Interstate Commerce Commission**  
Washington, D.C. 20423

5/29/91

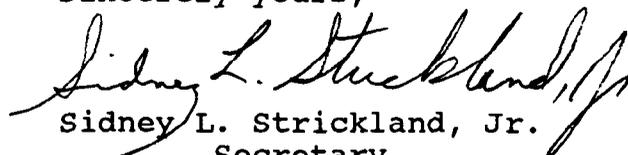
OFFICE OF THE SECRETARY

John K. Maser  
Donelan Cleary Wood & Maser  
1275 K St. N.W. Suite 850  
Washington, D.C. 20005-4006

Dear Sir:

The enclosed document(s) was recorded pursuant to the provisions of Section 11303 of the Interstate Commerce Act, 49 U.S.C. 11303, on 5/29/91 at 12:50pm, and assigned recordation number(s). 17161-E

Sincerely yours,

  
Sidney L. Strickland, Jr.  
Secretary



SCHEDULE A

Twenty-five (25) rebuilt 100 ton roller bearing 4750 aluminum covered hopper Rail Cars accepted on April 30, 1991.

New Reporting Mark	Car Number	Original Reporting	Car Number
CLSX	102	SAL	35029
CLSX	103	SAL	35030
CLSX	104	SAL	35031
CLSX	105	SAL	35032
CLSX	106	SAL	35033
CLSX	110	SAL	35041
CLSX	117	SAL	35063
CLSX	123	SAL	35077
CLSX	124	SAL	35080
CLSX	125	SAL	35090
CLSX	129	SAL	35106
CLSX	131	SAL	35113
CLSX	135	SAL	35069
CLSX	203	LN	250008
CLSX	207	LN	250025
CLSX	215	LN	250055
CLSX	227	LN	250003
CLSX	231	LN	250015
CLSX	239	LN	250047
CLSX	241	LN	250053
CLSX	244	LN	250061
CLSX	252	LN	250079
CLSX	253	LN	250081
CLSX	254	LN	250082
CLSX	258	LN	250095