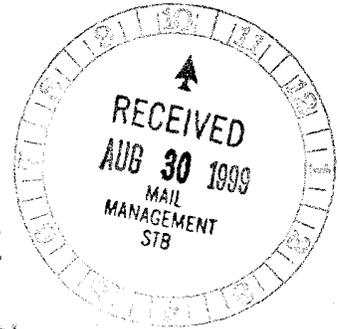




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August 27, 1999

Taleda Stokes
Surface Transportation Board
Recordation Office
1925 K Street, N.W., Suite 70
Washington D.C. 20423



RECORDATION NO. 21808-B FILED.

SEP 14 '99

9:00 AM

Dear Taleda,

Enclosed are three (3) originals of the Memorandum of Lease Extension dated as of August 13, 1999, which is intended to extend Lease dated 11/25/99 recordation #21808 between the following parties: This is a secondary document.

Lessor: CIT GROUP/EQUIPMENT FINANCING IN

Lessee: JACK DANIEL'S DISTILLERY INC

The equipment involved in this transaction is as follows:

Equipment: 15 – 5150 C.F. COVERED HOPPER RAILCARS

Please file this Memorandum as a supplementary document to Recordation No. 21808 and return TWO (2) stamped original to my attention. A check covering the filing fee of \$26.00 is enclosed.

If you have any questions regarding the filing, please feel free to call me at 800-634-9738 ext. 20254.

Thank you for your prompt assistance.

Sincerely,

Rebecca Heisler
Administrator

SEP 14 '99

9:00 AM

MEMORANDUM OF LEASE EXTENSION

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 13th day of August, 1999, is made by The CIT Group/Equipment Financing, Inc., a New York corporation, with an address at 1211 Avenue of the Americas, New York, New York 10036 (the "Lessor") and, Jack Daniel's Distillery, Inc., Lem Motlow, Prop., Inc. a Tennessee corporation, with an address at P.O. Box 702, Highway 55, Lynchburg, TN 37352 (the "Lessee" and, together with the Lessor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor and the Lessee entered into that certain Lease Extension Certificate (the "Certificate") dated as of 8/13/99 covering the equipment listed on Schedule A hereto (the "Equipment") and extending a Railroad Equipment Lease originally dated as of October 19, 1998 (the "Lease"); pursuant to a Memorandum of Railcar Lease filed with the Surface Transportation Board on November 25, 1999 as recordation number 21808.

WHEREAS, the Parties wish to show for the public record the existence of the aforesaid Certificate, 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 extends the Lease and confirms the lease of the Equipment to the Lessee in accordance with the terms and conditions of the Certificate, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

IN WITNESS WHEREOF, the undersigned has caused this Memorandum to be executed by a duly authorized officer as of the day and year first above written.

THE CIT GROUP/EQUIPMENT FINANCING, INC.,

By: Janice M Wickham
Name: JANICE M Wickham
Title: Assistant Vice President

JACK DANIEL'S DISTILLERY, INC.
Lem Motlow, Prop., Inc.

By: Thomas R Beam
Name: Thomas R Beam
Title: V.P. & General Mgr.

SCHEDULE A

<u>Number of Cars and Car Description</u>	<u>Car Mark and Numbers</u>
(15) 5150 c.f. covered hopper railcars, equipped w/ trough hatches and gravity gates.	CEFX 10824, 10827, 10828, 10829, 10830, 10831, 10833, 10847, 10850, 10857, 10908, 10911, 10912, 10917, 10919

STATE OF Illinois)
) SS:
COUNTY OF Moore)

On this 6th day of August, 1999 before me personally appears Thomas R. Beam, to me personally known, who by me duly sworn, says that he/she is the V-P and General Manager of JACK DANIEL'S DISTILLERY, INC. (the "Company"), that the foregoing instrument was signed on behalf of the said Company 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 said Company.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal.

Betsy Kathangor
Notary Public

[SEAL]

My Commission expires: 12/21/99

STATE OF NEW YORK)
) SS:
COUNTY OF NEW YORK)

On this 13th day of August, 1999 before me personally appears Janice M. Wickham, to me personally known, who by me duly sworn, says that he/she is the ASST. Vice-President of THE CIT GROUP/EQUIPMENT FINANCING, INC. (the "Company"), that the foregoing instrument was signed on behalf of the said Company 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 said Company.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal.

Barbara Garner
Notary Public

[SEAL]

My Commission expires

BARBARA GARNER
Notary Public, State of New York
No. 01GA5065133
Qualified in Nassau County
Certificate filed in New York County
Commission Expires Sept. 3, 2000