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January 29, 1999

Janice Fort
Surface Transportation Board
Recordation Office
1925 K Street
Suite 70
Washington D.C. 20423

RECORDATION NO.

22008
FILED

FEB 1 '99

12-10PM

Dear Janice,

Enclosed is an original plus 2 copies, all notarized. This is a Memorandum of Railcar Lease between The Cit Group/Equipment Financing Inc. and Epsilon Products Company dated 1/19/99.

Also, enclosed is a check made payable to: Surface Transportation Board.

After recording the document, please return the acknowledgment copy to my attention. I have enclosed a FED X air bill to return the results to me.

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

Rebecca Heisler
Administrator

enclosure

SURFACE TRANSPORTATION BOARD
WASHINGTON, D.C. 20423-0001

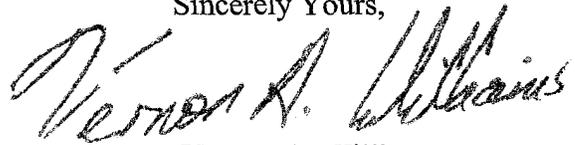
OFFICE OF THE SECRETARY

Rebecca Heisler
Lexis Document Services
801 Adlai Stevenson Drive
Springfield, Illinois 62703-4261

Dear Sir:

The enclosed documents (s) was recorded pursuant to the provisions of 49 U.S.C.
11301 and CFR 1177.3 (c), on 2/1/99 at 12:10 PM, and
assigned recordation numbers (s): 22008.

Sincerely Yours,



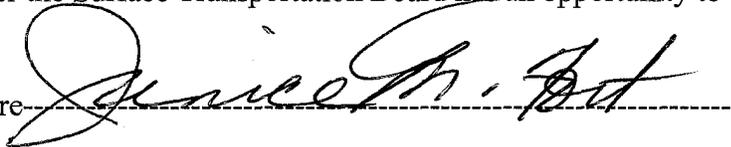
Vernon A. Williams

Enclosure(s)

26.00

\$_____ The amount indicated at the left has been received in payment of a fee in connection with a document filed on the date shown. This receipt is issued for the amount paid. In the event of an error or any questions concerning this fee, you will receive a notification after the Surface Transportation Board has an opportunity to examine your document.

Signature _____



RECORDATION NO. 22008 FILED

FEB 1 '99

12-10PM

MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 19th day of January 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 Epsilon Products Company, a Pennsylvania general partnership, with an address at Post Road & Blueball Road, Marcus Hook, PA 19061 (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 Master Railcar Lease (the "Lease") dated as of January 19, 1999 covering the equipment listed on Schedule 01 hereto (the "Equipment");

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.

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

THE CIT GROUP/EQUIPMENT FINANCING, INC.,

By: [Signature]
Name: LAWRENCE E. LITTLEFIELD
Title: VICE PRESIDENT

EPSILON PRODUCTS COMPANY

By: [Signature]
Name: Philip R. Jardine
Title: President

STATE OF PA)
) SS:
COUNTY OF DE)

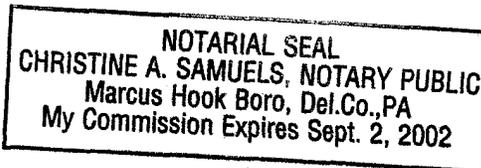
On this 12th day of JANUARY, 1999 before me personally appears Philip R. Jardine, to me personally known, who by me duly sworn, says that he/she is the President of EPSILON PRODUCTS COMPANY (the "Company"), that the foregoing instrument was signed on behalf of the said Company by authority of its Board 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.

Christine A. Samuels
Notary Public

[SEAL]

My Commission expires:



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

On this 19th day of January, 1999 before me personally appears Lawrence Kitterfield, to me personally known, who by me duly sworn, says that he/she is the 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
County of Nassau, Sept. 3, 1998

2000

Schedule 01

1	CEFX 50100	51	CEFX 50157
2	CEFX 50101	52	CEFX 50158
3	CEFX 50102	53	CEFX 50159
4	CEFX 50103	54	CEFX 50164
5	CEFX 50104	55	CEFX 50165
6	CEFX 50105	56	CEFX 50166
7	CEFX 50107	57	CEFX 50167
8	CEFX 50108	58	CEFX 50168
9	CEFX 50109	59	CEFX 50169
10	CEFX 50110	60	CEFX 50170
11	CEFX 50111	61	CEFX 50171
12	CEFX 50112	62	CEFX 50172
13	CEFX 50113	63	CEFX 50173
14	CEFX 50114	64	CEFX 50174
15	CEFX 50115	65	CEFX 50177
16	CEFX 50116	66	CEFX 50180
17	CEFX 50117	67	CEFX 50183
18	CEFX 50118	68	CEFX 50184
19	CEFX 50119	69	CEFX 50185
20	CEFX 50120	70	CEFX 50189
21	CEFX 50121	71	CEFX 50190
22	CEFX 50122	72	CEFX 50191
23	CEFX 50123	73	CEFX 50192
24	CEFX 50124	74	CEFX 50195
25	CEFX 50125	75	CEFX 50196
26	CEFX 50126	76	CEFX 50197
27	CEFX 50127	77	CEFX 50199
28	CEFX 50128	78	CEFX 50200
29	CEFX 50129	79	CEFX 50201
30	CEFX 50131	80	CEFX 50205
31	CEFX 50132	81	CEFX 50207
32	CEFX 50133	82	CEFX 50208
33	CEFX 50134	83	CEFX 50210
34	CEFX 50135	84	CEFX 50212
35	CEFX 50137	85	CEFX 50217
36	CEFX 50138	86	CEFX 50219
37	CEFX 50139	87	CEFX 50220
38	CEFX 50140	88	CEFX 50222
39	CEFX 50141	89	CEFX 50223
40	CEFX 50142	90	CEFX 50225
41	CEFX 50143	91	CEFX 50227
42	CEFX 50144	92	CEFX 50228
43	CEFX 50146	93	CEFX 50230
44	CEFX 50147	94	CEFX 50231
45	CEFX 50148	95	CEFX 50233
46	CEFX 50150	96	CEFX 50234
47	CEFX 50151	97	CEFX 50238
48	CEFX 50152	98	CEFX 50239
49	CEFX 50153	99	CEFX 50240
50	CEFX 50155	100	CEFX 50245