

APR 23 '98 3-23 PM

ALVORD AND ALVORD
ATTORNEYS AT LAW
918 SIXTEENTH STREET, N.W.
SUITE 200
WASHINGTON, D.C.

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

20006-2973

OF COUNSEL
URBAN A. LESTER

(202) 393-2266
FAX (202) 393-2156

Colin... Part - Kim Bartman

April 22, 1998

RECORDATION NO. 21349-A FILED ←

APR 23 '98 3-23 PM

APR 23 3 20 PM '98

RECEIVED
SURFACE TRANSPORTATION
BOARD

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a), are two (2) copies of a Memorandum of Master Equipment Lease Agreement, dated as of April 9, 1998, a primary document as defined in the Board's Rules for the Recordation of Documents and two (2) copies of a Memorandum of Assignment and Bill of Sale, a secondary document related thereto.

The names and addresses of the parties to the enclosed documents are:

Lease Agreement

Lessor: Fleet Capital Corporation
50 Kennedy Plaza
5th Floor
Providence, Rhode Island 02903

Lessee: Minnesota Corn Processors
901 North Highway 59
Marshall, Minnesota 56258

Mr. Vernon A. Williams
April 22, 1998
Page 2

A ← Assignment and Bill of Sale

Assignor: Fleet Capital Corporation
50 Kennedy Plaza
5th Floor
Providence, Rhode Island 02903

Assignee: Heller Financial Leasing, Inc.
900 Circle 75 Parkway N.W.
Suite 1600
Atlanta, Georgia 30339

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

thirty (30) covered hopper railcars bearing DMIX reporting marks and
road numbers 5600 and 5629, inclusive

Also enclosed is a check in the amount of \$52.00 payable to the order of the
Surface Transportation Board covering the required recordation fee.

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

Very truly yours,



Robert W. Alvord

RWA/bg
Enclosures

MEMORANDUM OF ASSIGNMENT AND BILL OF SALE

RECORDATION NO. 21349-A FILED

Memorandum of Assignment and Bill of Sale made and entered into as of April 20, 1998, by and between Fleet Capital Corporation ("Assignor") and Heller Financial Leasing, Inc., ("Assignee").

APR 23 '98

3:23 PM

WITNESSETH:

- 1. Assignor, as Lessor, leased to Minnesota Corn Processors ("Lessee") railroad equipment bearing reporting marks and road numbers as set forth on Exhibit A attached hereto and made a part hereof.
- 2. Assignor has agreed to assign to Assignee and Assignee has agreed to accept from Assignor the Lease and corresponding railcars which are the subject of that Lease.
- 3. This Memorandum of Assignment and Bill of Sale may be executed by the parties hereto in any number of counterparts, and all counterparts taken together shall be deemed to constitute one instrument.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be signed and sealed by their respective corporate officers as of the dated and year first above written.

HELLER FINANCIAL LEASING, INC.

By *Mark A. Kassis*

Title Mark A. Kassis
Vice President

FLEET CAPITAL CORPORATION

By _____

Title _____

MEMORANDUM OF ASSIGNMENT AND BILL OF SALE

Memorandum of Assignment and Bill of Sale made and entered into as of April 20, 1998, by and between Fleet Capital Corporation ("Assignor") and Heller Financial Leasing, Inc., ("Assignee").

WITNESSETH:

1. Assignor, as Lessor, leased to Minnesota Corn Processors ("Lessee") railroad equipment bearing reporting marks and road numbers as set forth on Exhibit A attached hereto and made a part hereof.
2. Assignor has agreed to assign to Assignee and Assignee has agreed to accept from Assignor the Lease and corresponding railcars which are the subject of that Lease.
3. This Memorandum of Assignment and Bill of Sale may be executed by the parties hereto in any number of counterparts, and all counterparts taken together shall be deemed to constitute one instrument.

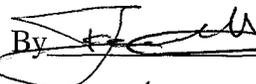
IN WITNESS WHEREOF, the parties hereto have caused this instrument to be signed and sealed by their respective corporate officers as of the dated and year first above written.

HELLER FINANCIAL LEASING, INC.

By _____

Title _____

FLEET CAPITAL CORPORATION

By  _____

Title Vice President



EXHIBIT A TO MEMORANDUM ASSIGNMENT AND BILL OF SALE

Qty.	Manufacturer, Description	Running No.
	Vendor: Trinity Industries, Inc. Invoice: 846079 Dated: 3/25/98	
30	5650 Cubic Foot Covered Hopper Power Flo Cars; Reporting Marks: DMIX	5600 5601 5602 5603 5604 5605 5606 5607 5608 5609 5610 5611 5612 5613 5614 5615 5616 5617 5618 5619 5620 5621 5622 5623 5624



EXHIBIT A TO MEMORANDUM ASSIGNMENT AND BILL OF SALE

Qty.	Manufacturer, Description	Running No.
------	---------------------------	-------------

Vendor: Trinity Industries, Inc.
Invoice: 846079 Dated: 3/25/98

5650 Cubic Foot Covered Hopper Power
Flo Cars; Reporting Marks: LMIX

5625
5626
5627
5628
5629

WITH ALL STANDARD AND ACCESSORY EQUIPMENT

FLEET CAPITAL CORPORATION

By: [Signature]
Name: Brian de la Houssaye
Title: Vice President

HELLER FINANCIAL LEASING, INC.

By: _____
Name: _____
Title: _____

STATE OF _____)
) ss:
COUNTY OF _____)

April 20, 1998

On this the ___th day of April, 1998, before me, the undersigned officer, personally appeared _____ who acknowledged himself to be an _____ of Heller Financial Leasing, Inc., and that he as such _____, being duly authorized so to do, executed the foregoing instrument for the purposes therein contained, and who duly acknowledged the execution of the same to be his free act and deed individually and as such _____, and the free act and deed of said entity for the purposes therein contained, by signing the name of the entity by himself as such _____.

IN WITNESS WHEREOF, I hereunto set my hand.

Notary Public

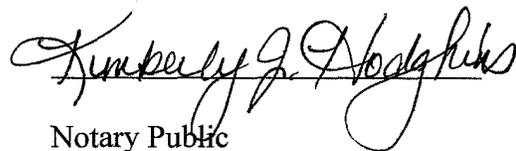
My Commission Expires: _____

STATE OF RHODE ISLAND)
) ss:
COUNTY OF PROVIDENCE)

April 20, 1998

On this the 20th day of April, 1998, before me, the undersigned officer, personally appeared Brian W. DelaHoussaye, who acknowledged himself to be a Vice President of Fleet Capital Corporation, and that he/she as such officer being duly authorized so to do, executed the foregoing instrument for the purposes therein contained, and who duly acknowledged the execution of the same to be his/her free act and deed individually and as such officer, and the free act and deed of said entity for the purposes therein contained, by signing the name of the entity by himself/herself as such officer.

IN WITNESS HEREOF, I hereunto set my hand.


Notary Public

My Commission Expires: Oct. 1, 2001

STATE OF Georgia)

COUNTY OF Cobb) ss:

April 20, 1998

On this the 21th day of April, 1998, before me, the undersigned officer, personally appeared MARK A. KASSIS who acknowledged himself to be an Vice President of Heller Financial Leasing, Inc., and that he as such officer, being duly authorized so to do, executed the foregoing instrument for the purposes therein contained, and who duly acknowledged the execution of the same to be his free act and deed individually and as such officer, and the free act and deed of said entity for the purposes therein contained, by signing the name of the entity by himself as such officer.

IN WITNESS WHEREOF, I hereunto set my hand.

Barbara A. Howard

Notary Public

Notary Public, Cobb County, Georgia
My Commission Expires September 22, 2000

My Commission Expires: _____

STATE OF RHODE ISLAND)

COUNTY OF PROVIDENCE) ss:

April 20, 1998

On this the 20th day of April, 1998, before me, the undersigned officer, personally appeared Brian W. DelaHoussaye, who acknowledged himself to be a Vice President of Fleet Capital Corporation, and that he/she as such officer being duly authorized so to do, executed the foregoing instrument for the purposes therein contained, and who duly acknowledged the execution of the same to be his/her free act and deed individually and as such officer, and the free act and deed of said entity for the purposes therein contained, by signing the name of the entity by himself/herself as such officer.

IN WITNESS HEREOF, I hereunto set my hand.

Kimberly J. Hodgkins
Notary Public



My Commission Expires: Oct. 1, 2001