

RECORDATION NO. 21352 FILED

APR 27 '98 1-00PM

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

OF COUNSEL
URBAN A. LESTER

RECORDATION NO. 21352-A FILED

APR 27 '98 1-00PM

APR 27 12 59 PM '98

RECEIVED
SURFACE TRANSPORTATION
BOARD

April 27, 1998

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 Lease Schedule-[A], dated as of April 27, 1998, a primary document as defined in the Board's Rules for the Recordation of Documents, and a secondary document related thereto: Lease Acceptance Certificate-[A], dated as of April 27, 1998.

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

Lessor: First Security Bank, National Association
79 South Main Street
Salt Lake City, Utah 84111

Lessee: Montell USA Inc.
2801 Centerville Road
Wilmington, Delaware 19850

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

set forth on Schedule 1 attached to the Lease Acceptance Certificate-[A] hereto.

Identify parts - J.A.

Mr. Vernon A. Williams
April 27, 1998
Page 2

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 document to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/bg
Enclosures

LEASE ACCEPTANCE CERTIFICATE-[APR 27 '98 1-00PM

Master Equipment
Lease Agreement-[A] dated
as of April 27, 1998

Lease Acceptance Certificate-[A] No. 1 dated April 27, 1998, executed and delivered under the Master Lease Agreement-[A] between First Security Bank, N.A., not in its individual capacity except as specifically provided in the Lease, and otherwise solely as Owner Trustee (Lessor) and MONTELL USA Inc. (Lessee) and the Schedule thereto. Capitalized terms used and not defined herein shall be given the meaning assigned in the Master Equipment Lease Agreement referred to above (the "Lease").

1. Lessor hereby leases to Lessee, and Lessee hereby leases from Lessor, the Equipment shown on Schedule 1 hereto which, among other things, (a) lists the Manufacturer, model number, serial number and other specifications of such Equipment and (b) states the individual Equipment Cost of such Equipment (including the freight cost). Lessee confirms that it has sole responsibility for inspecting such Equipment and satisfying itself that it is in the condition required by the relevant Purchase Agreement, that it has inspected the Equipment and so satisfied itself and has provided Lessor with copies of the acceptance documentation under which it has accepted the Equipment from the Manufacturer thereof.
2. The Total Equipment Cost of the Equipment delivered hereunder and listed in Schedule 1 hereto is (intentionally left blank). Concurrently with delivery of this Lease Acceptance Certificate, the Lessor has paid the Total Equipment Cost to the relevant Manufacturer(s).
3. LIBOR for purposes of determining the Interim Rent is _____% from the date hereof until the last day of the month in which this Lease Acceptance Certificate is delivered.
4. Lessee confirms that by its execution and delivery of this Lease Acceptance Certificate, Lessee hereby irrevocably accepts delivery of the Equipment listed in Schedule 1 hereto to it for purposes of the Lease.

IN WITNESS WHEREOF, the parties hereto have delivered this Lease Acceptance Certificate on the date first written above.

FIRST SECURITY BANK, N.A.,
not in its individual
capacity except as specifically
provided in the Lease, and otherwise
solely as Owner Trustee
(Lessor)

MONTELL USA INC.
(Lessee)

By: *Val T. Orton*

By: _____

Name: Val T. Orton

Name: _____

Title: VICE PRESIDENT

Title: _____

IN WITNESS WHEREOF, the parties hereto have delivered this Lease Acceptance Certificate on the date first written above.

FIRST SECURITY BANK, N.A.,
not in its individual
capacity except as specifically
provided in the Lease, and otherwise
solely as Owner Trustee
(Lessor)

MONTELL USA INC.
(Lessee)

By: _____

Name: _____

Title: _____

By: Carol G. Iwingworth

Name: CAROL G. IWINGWORTH

Title: Manager, Rail Fleet

Drill

Manufacturer	Model	Specifications	Serial Number	Car Marks
1 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10024	MILX: 10024
2 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10025	MILX: 10025
3 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10026	MILX: 10026
4 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10031	MILX: 10031
5 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10032	MILX: 10032
6 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10038	MILX: 10038
7 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10047	MILX: 10047
8 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10048	MILX: 10048
9 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10050	MILX: 10050
10 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10051	MILX: 10051
11 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10053	MILX: 10053
12 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10054	MILX: 10054
13 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10056	MILX: 10056
14 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10058	MILX: 10058
15 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10059	MILX: 10059
16 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10060	MILX: 10060
17 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10062	MILX: 10062
18 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10064	MILX: 10064
19 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10065	MILX: 10065
20 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10066	MILX: 10066
21 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10067	MILX: 10067
22 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10068	MILX: 10068
23 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10069	MILX: 10069
24 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10070	MILX: 10070
25 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10071	MILX: 10071
26 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10074	MILX: 10074
27 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10077	MILX: 10077
28 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10078	MILX: 10078
29 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10079	MILX: 10079
30 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10080	MILX: 10080
31 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10082	MILX: 10082
32 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10083	MILX: 10083
33 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10085	MILX: 10085
34 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10087	MILX: 10087
35 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10088	MILX: 10088
36 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10089	MILX: 10089
37 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft. Pellet Hopper Car	10090	MILX: 10090

John

SCHEDULE 1

Manufacturer	Model	Specifications	Serial Number	Car Marks
38 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10091	MLX: 10091
39 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10093	MLX: 10093
40 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10094	MLX: 10094
41 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10095	MLX: 10095
42 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10097	MLX: 10097
43 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10098	MLX: 10098
44 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10099	MLX: 10099
45 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10101	MLX: 10101
46 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10103	MLX: 10103
47 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10105	MLX: 10105
48 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10106	MLX: 10106
49 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10107	MLX: 10107
50 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10109	MLX: 10109
51 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10112	MLX: 10112
52 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10113	MLX: 10113
53 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10116	MLX: 10116
54 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10120	MLX: 10120
55 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10121	MLX: 10121
56 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10122	MLX: 10122
57 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10123	MLX: 10123
58 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10124	MLX: 10124
59 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10125	MLX: 10125
60 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10126	MLX: 10126
61 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10127	MLX: 10127
62 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10128	MLX: 10128
63 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10129	MLX: 10129
64 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10130	MLX: 10130
65 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10131	MLX: 10131
66 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10132	MLX: 10132
67 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10133	MLX: 10133
68 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10134	MLX: 10134
69 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10139	MLX: 10139
70 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10142	MLX: 10142
71 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10143	MLX: 10143
72 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10146	MLX: 10146
73 National Steel Car Limited	Plastic Pellet Hopper Car	110 Ton, 6,245 cu. ft Pellet Hopper Car	10149	MLX: 10149
			10150	MLX: 10150

District of Columbia)
)
City of Washington) ss:

I, KIM L. BARTMAN, Notary for the District of Columbia, hereby certify that the attached "Lease Acceptance Certificate-[A]", dated as of April 27, 1998, between First Security Bank, N.A., not in its individual capacity except as specifically provided in the Lease, and otherwise solely as Owner Trustee (Lessor), and Montell USA Inc., as Lessee, is a true and complete copy of the original thereof.

Certified this 27th day of April, 1998.



NOTARY PUBLIC

My commission expires: 3-31-2000