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RECORDATION NO. 21364 FILED

APR 30 '98

11-05AM

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

OF COUNSEL
URBAN A. LESTER

April 30, 1998

RECORDATION NO. 21364-A FILED

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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 three (3) copies of a Memorandum of Master Equipment Lease Agreement, dated as of April 30, 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 30, 1998
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Assignment and Bill of Sale

A →

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:

one hundred (100) railcars bearing DMIX reporting marks and road numbers within the series 191000 through 191109

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

APR 30 '98

11-05 AM

MEMORANDUM OF ASSIGNMENT AND BILL OF SALE AGREEMENT

Memorandum of Assignment and Bill of Sale Agreement made and entered into as of April 30, 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 part hereof.
2. Assignor has agreed to assign to Assignee and Assignee has agreed to accept from Assignor the Lease and the corresponding railcars which are the subject of that Lease.
3. This Memorandum of Assignment Agreement 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 Mark A. Kassis
Vice President

FLEET CAPITAL CORPORATION

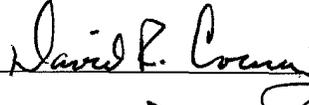
By Title Vice President



EXHIBIT A TO MEMORANDUM ASSIGNMENT AND BILL OF SALE

Qty.	Manufacturer, Description	Running No.
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Vendor: Trinity Industries, Inc.
 Invoice: 855253 Dated: 4/6/98
 041098 4/10/98

100	19,636 Gallon, 116-1/4 ID, Coiled & Insulated Railroad Tank Cars. AAR211A100W1, Model No. 36-176-6 Reporting Marks: DMIX	191000,191001,191003,191004, 191005,191006,191007,191008, 191009,191010,191011,191012, 191013,191014,191015,191016, 191018,191019,191020,191021, 191022,191023,191024,191025, 191026,191027,191028,191029, 191030,191031,191033,191034, 191035,191036,191037,191038, 191039,191040, 191041,191042, 191043,191045,191046,191047, 191048,191049,191050,191054, 191060,191061 191002,191017,191032,191044, 191051,191052,191053,191055, 191057,191058,191059,191062, 191063,191064,191065,191066, 191067,191069,191070,191071, 191072,191073,191074,191075, 191076,191077,191078,191079, 191080,191081,191083,191084, 191085,191087,191088,191089, 191090,191091,191092,191093, 191094,191095,191097,191098, 191100,191103,191104,191105, 191107,191109
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WITH ALL STANDARD AND ACCESSORY EQUIPMENT

STATE OF GEORGIA)
) ss:
COUNTY OF FORSYTH)

April 28, 1998

On this the 28 th 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 Vice President, 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.



Notary Public

My Commission Expires: 6/16/2000