

First Union Rail Corporation

One O'Hare Center
6250 River Road, Suite 5000
Rosemont, Illinois 60018-4214
847 318-7575
Fax 847 318-7588

**FIRST
UNION®**

VIA FEDERAL EXPRESS

Surface Transportation Board
Attn: Jan Fort
1925 K Street, N.W.
Room 704
Washington, D.C. 20423-0001

Re: Memorandum of Lease Agreement

Dear Ms. Fort:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301 (a) are two (2) originals and two (2) copies of a Memorandum of Lease Agreement, dated April 6, 1998, a primary document as defined in the Board's Rules for the Recordation of Documents. The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Center
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: A. E. Staley Manufacturing Company
2200 East Eldorado
Decatur, IL 62525

A description of the railroad equipment covered by the enclosed document is set forth on Exhibit A, as attached to such Memorandum.

Also enclosed is a check in the amount of \$26.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned.

Very truly yours,


Kathy Dombrowski
Manager-Documentation

Enclosures
(AEST002)

May 5, 1998

RECORDATION NO. 21384 FILED

MAY 7 '98

3-27 PM

ASSIGN: AEST002

RECORDED AND FILED 21384
MAY 7 '98 3-27PM

MEMORANDUM OF LEASE

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 6th day of April, 1998, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and A.E. STALEY MANUFACTURING COMPANY ("Lessee"), a Delaware corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Master Lease Agreement (the "Lease"), dated as of March 1, 1998, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 1 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of April 6, 1998 and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By: [Signature]
Name: John J. Thomas
Title: President

By: [Signature]
Name: Michelle Berg
Title: Office Manager

Executed on this 15 day of April, 1998.

[CORPORATE SEAL]

STATE OF Illinois

COUNTY OF Cook

I, Michelle Berg, a Notary Public of the County and State aforesaid, certify that John J. Thomas personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 14 day of April, 1998.

Michelle Berg
Notary Public

My Commission Expires:



LESSEE:

A.E. STALEY MANUFACTURING COMPANY

ATTEST:

By: Lynn Hiser
Name: Lynn Hiser
Title: Production Plant Superintendent

By: _____
Name: _____
Title: _____

Executed on this 6 day of April, 1998.

[CORPORATE SEAL]

STATE OF Illinois

COUNTY OF Macon

I, Teresa Patrick, a Notary Public of the County and State aforesaid, certify that Lynn Hiser personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 6th day of April, 1998.

Teresa J. Patrick
Notary Public

My Commission Expires:

9/14/98
(Notary Public)

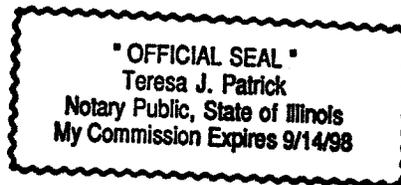


EXHIBIT A
to
MEMORANDUM OF LEASE

FURX	851000	FURX	851040	FURX	851080
FURX	851001	FURX	851041	FURX	851081
FURX	851002	FURX	851042	FURX	851083
FURX	851004	FURX	851044	FURX	851084
FURX	851005	FURX	851045	FURX	851085
FURX	851006	FURX	851046	FURX	851086
FURX	851007	FURX	851047	FURX	851087
FURX	851008	FURX	851048	FURX	851088
FURX	851009	FURX	851049	FURX	851089
FURX	851010	FURX	851050	FURX	851090
FURX	851011	FURX	851051	FURX	851091
FURX	851012	FURX	851052	FURX	851093
FURX	851013	FURX	851053	FURX	851094
FURX	851014	FURX	851054	FURX	851095
FURX	851015	FURX	851055	FURX	851096
FURX	851018	FURX	851056	FURX	851097
FURX	851019	FURX	851057	FURX	851098
FURX	851020	FURX	851058	FURX	851099
FURX	851021	FURX	851060		
FURX	851022	FURX	851062		
FURX	851024	FURX	851063		
FURX	851025	FURX	851064		
FURX	851026	FURX	851065		
FURX	851027	FURX	851067		
FURX	851028	FURX	851068		
FURX	851029	FURX	851069		
FURX	851030	FURX	851070		
FURX	851031	FURX	851072		
FURX	851032	FURX	851073		
FURX	851033	FURX	851074		
FURX	851034	FURX	851075		
FURX	851035	FURX	851076		
FURX	851036	FURX	851077		
FURX	851037	FURX	851078		
FURX	851038	FURX	851079		