

BALL JANIK LLP

A T T O R N E Y S

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LOUIS E. GITOMER
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October 14, 1999

Honorable Vernon A. Williams
Secretary
Surface Transportation Board
Washington, DC 20423

RECORDATION NO. **22322-D** FILED

OCT 14 '99

3-20PM

Dear Secretary Williams:

I have enclosed the original and one certified copy of the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Lease Agreement, a secondary document, dated as of September 30, 1999. The primary document to which this is connected is recorded under Recordation No. 22322. We request that one copy of this document be recorded under Recordation No. 22322-D.

The names and addresses of the parties to the Memorandum of Lease Agreement are:

Lessor:

Banc One Leasing Corporation
1111 Polaris Parkway, Suite A3
Columbus, OH 43065

Lessee:

AG Processing, Inc.
P.O. Box 2047
Omaha, NE 68103

A description of the equipment covered by the Memorandum of Lease Agreement consists of 25 tank cars numbered AGPX 888881-888883, inclusive, 990042, 990058, 990071, 990073, 990076, 990080, 990083, 990084, 990086-990098, inclusive, and 990100.

BALL JANIK LLP

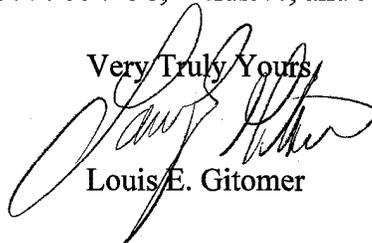
Honorable Vernon A. Williams
October 14, 1999
Page 2

A fee of \$ 26.00 is enclosed. Please return the original to:

Louis E. Gitomer
Of Counsel
Ball Janik LLP
Suite 225
1455 F Street, N.W.
Washington, DC 20005

A short summary of the document to appear in the index follows: a Memorandum of Lease Agreement between Banc One Leasing Corporation, 1111 Polaris Parkway, Suite A3, Columbus, OH 43065, and AG Processing, Inc., P.O. Box 2047, Omaha, NE 68103, covering 25 tank cars numbered AGPX 888881-888883, inclusive, 990042, 990058, 990071, 990073, 990076, 990080, 990083, 990084, 990086-990098, inclusive, and 990100.

Very Truly Yours,



Louis E. Gitomer

Enclosures

#5

RECORDATION NO.

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MEMORANDUM OF LEASE AGREEMENT
BETWEEN
BANC ONE LEASING CORPORATION ("LESSOR")

AND

AG PROCESSING, INC.
September 30, 1999

OCT 14 '99 3-20PM

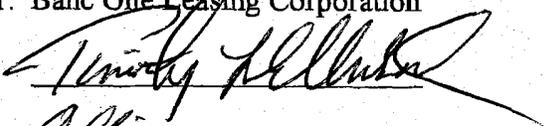
Memorandum of a Lease Agreement made and entered into as of August 31, 1999 by and between Banc One Leasing Corporation ("Lessor") and AG Processing, Inc. ("Lessee").

WITNESSETH:

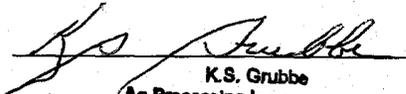
1. Lessor has agreed to furnish to Lessee, and Lessee has agreed to lease from Lessor the Railcars described on Exhibit A attached hereto, bearing marks and numbers as described on the attached Exhibit A
2. The Lease Agreement shall be effective as of the date first set forth hereinabove and shall be subject to the lease term, as described in the Lease Agreement.

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

Lessor: Banc One Leasing Corporation

By: Title: OfficerDate: 10-12-99

Lessee: AG Processing Inc.

By: Title: K.S. Grubbe
Ag Processing Inc a cooperative
CFO/Group VP Finance
Assistant Secretary/TreasurerDate: September 30, 1999

STATE OF

COUNTY OF

On this 12th day of Oct, 1999, before me personally appeared Tim Ellerbrock, to me personally known, who being by me duly sworn, says that he is the Officer of Banc One Leasing Corporation that the foregoing instrument was signed on behalf of said corporation, and he acknowledged that the execution of the said instrument was his free act and deed.



Susan J. Scheeder
Notary Public, State of Ohio
My Commission Expires Dec. 8, 2000

Susan J. Scheeder
NOTARY PUBLIC

My commission expires: 12-8-2000

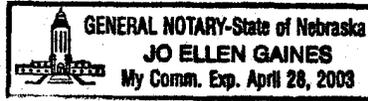
STATE OF

COUNTY OF

On this 30th day of Sept, 1999, before me personally appeared K.S. Grubbe, to me personally known, who being by me duly sworn, says that he is the CFO of AG Processing Inc. that the foregoing instrument was signed on behalf of said corporation, and he acknowledged that the execution of the said instrument was his free act and deed.

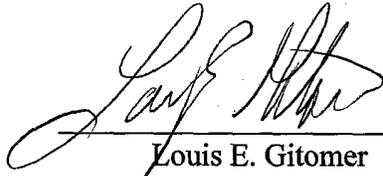

NOTARY PUBLIC

My commission expires:



CERTIFICATION

I, Louis E. Gitomer, have compared this copy to the original Memorandum of Lease Agreement dated as of September 30, 1999, and found the copy to be complete and identical in all respects to the original document. I declare under penalty of perjury that the foregoing is true and correct.

A handwritten signature in cursive script, appearing to read "Louis E. Gitomer", is written over a horizontal line.

Louis E. Gitomer
October 14, 1999