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A T T O R N E Y S

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LOUIS E. GITOMER
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October 21, 1999

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

RECORDATION NO. **22322-E** FILED

OCT 21 '99 11-30AM

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 October 15, 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-E.

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 10 tank cars numbered AGPX 990053, 990054, 990057, 990099, and 990101-990106, inclusive.

BALL JANIK LLP

Honorable Vernon A. Williams

October 21, 1999

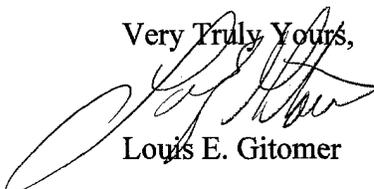
Page 2

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 10 tank cars numbered AGPX 990053, 990054, 990057, 990099, and 990101-990106, inclusive.

Very Truly Yours,



Louis E. Gitomer

Enclosures

#6

RECORDATION NO. 22322-E FILED

OCT 21 '99

11-30AM

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

AND

AG PROCESSING, INC.
October 15, 1999

agp-mem.doc

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.

RECORDATION NO.

22322-E
FILED

OCT 21 '99

11-30AM

Lessor: Banc One Leasing Corporation

By: Jeri Fancelli

Title: Funding Authority

Date: 10-20-99

Lessee: AG Processing Inc.

By: K.S. Grubbe

Title: K.S. Grubbe
Ag Processing Inc a cooperative
CFO/Group VP Finance
Assistant Secretary/Treasurer

Date: October 15, 1999



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

AND

AG PROCESSING, INC.

10 Union Tank Rail Cars bearing the following marks and numbers

AGPX	990053
AGPX	990054
AGPX	990099
AGPX	990102
AGPX	990103
AGPX	990104
AGPX	990105
AGPX	990106
AGPX	990057
AGPX	990101

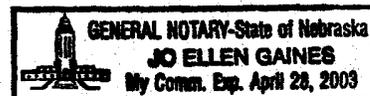
STATE OF Nebraska

COUNTY OF Douglas

On this 15th day of Oct., 1999, before me personally appeared K.S. Grubbe, to me personally known, who being by me duly sworn, says that he is the CEO 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.

Jo Ellen Gaines
NOTARY PUBLIC

My commission expires:



agp-mem.doc

STATE OF

COUNTY OF

On this 20th day of 10, 1999, before me personally appeared Teri Faucelli, to me personally known, who being by me duly sworn, says that he is the Funding Authority 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.



JOYCE A. WOODS

Notary Public, State of Ohio

My Commission Expires

5-19-2003

Joyce A. Woods
NOTARY PUBLIC

My commission expires: 5-19-2003

CERTIFICATION

I, Louis E. Gitomer, have compared this copy to the original Memorandum of Lease Agreement dated October 15, 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.

Louis E. Gitomer
October 21, 1999