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OF COUNSEL
URBAN A. LESTER

September 12, 1994

RECORDATION NO. 18847-C FILED 1425

SEP 12 1994 - 10 15 AM

INTERSTATE COMMERCE COMMISSION

Mr. Vernon A. Williams
Acting Secretary
Interstate Commerce Commission
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11303(a) are two duly executed copies of a Memorandum of Master Equipment Lease Agreement, dated September 8, 1994, a secondary document, as defined in the Commission's Rules for the Recordation of Documents under 49 C.F.R. Section 1177.

The enclosed document relates to the Memorandum of Master Equipment Lease Agreement, dated as of June 10, 1994 duly filed with the Commission under Recordation Number 18847.

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

Lessor: Pitney Bowes Credit Corporation
201 Merritt Seven
Norwalk, Connecticut 06856

Lessee: U.S. Borax, Inc.
26877 Tourney Road
Valencia, CA 91380

Edward M. Luise

LICENSING BRANCH

SEP 12 10 12 AM '94

OFFICE OF THE
SECRETARY

Mr. Vernon A. Williams
September 12, 1994
Page 2

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

thirty-three (33) covered hopper cars bearing BORX reporting marks and road numbers within the series BORX 400032 - BORX 400153 inclusive, as more fully described in Exhibit A to the Memorandum.

Also enclosed is a check in the amount of \$18.00 payable to the order of the Interstate Commerce Commission covering the required recordation fee.

Kindly return one stamped copy of the enclosed documents to the undersigned.

Very truly yours,

Robert W. Alvord
EMU

Robert W. Alvord

RWA/bg
Enclosures

REGISTRATION NO. 18847-C FILED 1425

SEP 12 1994 -10 15 AM

INTERSTATE COMMERCE COMMISSION

**MEMORANDUM
OF MASTER EQUIPMENT LEASE AGREEMENT**

On the date hereof, the parties hereto entered into that certain Master Equipment Lease Agreement No. 7715964 (the "Lease Agreement") dated as of June 6, 1994, and that certain Lease Schedule No. 804 attached and incorporated by reference thereto, by and between Pitney Bowes Credit Corporation ("Lessor"), having a place of business located at 201 Merritt Seven, Norwalk, Connecticut 06856-5151, and U. S. Borax Inc. ("Lessee"), having its principal place of business located at 26877 Tourney Road, Valencia, CA 91380, pursuant to which Lessor has leased to Lessee the Equipment described on Exhibit A hereto, subject to the terms and conditions of said Lease Agreement.

IN WITNESS WHEREOF, each of the undersigned pursuant to due corporate authority has caused this Memorandum of Master Equipment Lease Agreement (the "Memorandum") to be duly executed in its respective corporate name by an officer duly authorized and hereby declares pursuant to 28 U.S.C. 1746 under penalty of perjury that this Memorandum is a true and correct document and is effective as of the 10th day of September, 1994.

PITNEY BOWES CREDIT CORPORATION

U. S. BORAX INC.

BY: Russell D. Piper

BY: 

PRINTED NAME: Russell D. Piper

PRINTED NAME: Ian White-Thomson

ITS: Region Credit Manager

ITS: President

DATE: 9/8/94

DATE: 9/8/94

EXHIBIT A

<u>QTY</u>	<u>ITEM</u>	<u>MANUFACTURER MODEL & REPORTING MARKS</u>
Thirty (33)	1994 4,750 Cubic Foot covered Hopper Cars	Trinity Industries, Inc. Lettered BORX 400032 through and including 400036, 400039 through and including 400041, 400047, 400048, 400052, 400057, 400058, 400061, 400062, 400064 through and including 400067, 400075, 400081, 400084 through and including 400086, 400088, 400089, 400093, 400098, 400100, 400134, 400140, 400144, 400153

and all accessories, attachments, accessions, substitutions thereto.

State of California

County of Los Angeles

On September 8, 1994 before me, CATHERINE MARES, Notary Public personally appeared

JAN L. WHITE-THOMSON personally known to me, proved to me on the basis of
~~satisfactory evidence~~ to be the person(s) whose name(s) is/~~are~~ subscribed
to the within instrument and acknowledged to me that he/~~she/they~~
executed the same in his/~~her/their~~ authorized capacity(~~ies~~), and that by
his/~~her/their~~ signature(~~s~~) on the instrument the person(s), or the entity
upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

Catherine Mares
Signature of Notary



(Seal)

OPTIONAL

CAPACITY CLAIMED BY SIGNER

Individual
 Corporate

Title(s)
 Partner(s) Limited
 General
 Attorney-Of-Fact
 Trustee(s)
 Guardian/Conservator
 Other: _____

DESCRIPTION OF ATTACHED DOCUMENT

Title or Type of Document

Number of Pages

Date of Document

Signer is Representing:
(Name of Person(s) or Entity)

Signer(s) Other than Named Above

State of California

County of Orange

On Sept. 8, 1994 before me, Carolyn S. Bruner, personally appeared
Russell D. Piper, Name of Notary

~~satisfactory evidence~~ proved to me on the basis of
to be the person(s) whose name(s) is/are subscribed
to the within instrument and acknowledged to me that he/~~she/they~~
executed the same in his/~~her/their~~ authorized capacity(ies), and that by
his/~~her/their~~ signature(s) on the instrument the person(s), or the entity
upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

Carolyn S. Bruner
Signature of Notary



(Seal)

OPTIONAL

CAPACITY CLAIMED BY SIGNER

Individual
 Corporate

Title(s)
 Partner(s) Limited
 Attorney-Of-Fact General
 Trustee(s)
 Guardian/Conservator
 Other: _____

DESCRIPTION OF ATTACHED DOCUMENT

Memorandum of Master
Equipment Lease Agreement
Title or Type of Document

2
Number of Pages

9-8-94
Date of Document

Signer is Representing:
(Name of Person(s) or Entity)

Jan White-Thomson
Signer(s) Other than Named Above