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RECEIVED
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SECRETARY
MAY 24 11 08 AM '94
OF COUNSEL
URBAN A. LESTER
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May 24, 1994

Mr. Sidney L. Strickland, Jr.
Secretary
Interstate Commerce Commission
Washington, DC 20423

RECORDATION NO. 18509-C FILED 1425
MAY 24 1994 - 11 10 AM
INTERSTATE COMMERCE COMMISSION

Dear Mr. Strickland:

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 as of May 20, 1994, a secondary document as defined in the Commission's Rules for the Recordation of Documents under 49 C.F.R. Section 1177. 804

The enclosed document relates to the Memorandum of Master Equipment Lease Agreement, dated as of November 30, 1993, which was filed with the Commission on December 10, 1993 under Recordation Number 18509.

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

- Lessor: Pitney Bowes Credit Corporation
201 Merritt Seven
Norwalk, Connecticut 06856
- Lessee: Minnesota Corn Processors, Inc.
400 West Main Street, Suite 201
Marshall, Minnesota 56258

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

twenty-four (24) 1994 30,000 gallon NC/NI tank cars manufactured by ACF Industries and marked AMIX 300025 through AMIX 300045, inclusive, and AMIX 300047 through AMIX 300049, inclusive.

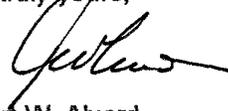
Counterparts
[Signature]

Mr. Sidney L. Strickland, Jr.
May 24, 1994
Page 2

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 document to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/bg
Enclosures

RECORDATION NO. 18509-C FILED 1425

MAY 24 1994 - 11 10 AM

REGISTERED

MEMORANDUM
OF MASTER EQUIPMENT LEASE AGREEMENT

On the date hereof, the parties hereto entered into that certain Master Equipment Lease Agreement No. 7715030 (the "Lease Agreement") dated as of November 30, 1993, 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 Minnesota Corn Processors ("Lessee"), having its principal place of business located at 400 West Main Street, Suite 201, Marshall, Minnesota 56258-1236, 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 ~~executed~~ as of the 20th day of May, 1994. EFFECTIVE

[Handwritten signature]

PITNEY BOWES CREDIT CORPORATION

MINNESOTA CORN PROCESSORS

BY: *[Signature]*

BY: X *Richard Jurgensen*

ITS: *Vice President*

ITS: X *President*

DATED: *5/23/94*

DATED: X *5/20¹⁹/94*

EXHIBIT A

<u>QTY</u>	<u>ITEM</u>	<u>MANUFACTURER & REPORTING MARKS</u>
Twenty-four (24)	1994, 100 Ton Roller Bearing 30,000 gallon NC/NI Tank Cars	ACF Industries Lettered AMIX 300025 through and including 300045, 300047, 300048 and 300049

and all accessories, attachments, accessions, substitutions thereto.

STATE OF Minnesota
COUNTY OF Lyon

SS.

On May 19, 1994 before me, Carol Ann Drown
(Notary Name and Title)

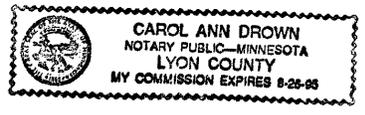
personally appeared Richard Jorgenson

personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to within the 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.

Signature: Carol Ann Drown

(Notarial Seal)



STATE OF Connecticut
COUNTY OF Fairfield

SS.

On May 23, 1994 before me, Dell S. Lopato
(Notary Name and Title)

personally appeared George J. Ther

personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to within the 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.

Signature:

Dell S. Lopato

(Notary Seal)

DELL S. LOPATO
NOTARY PUBLIC
My Commission Expires March 31, 1998.