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ELLSWORTH C. ALVORD (1964)

20006-2973

DEC 21 1992 - 1 10 PM

OF COUNSEL  
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INTERSTATE COMMERCE COMMISSION

18048-356A000  
RECORDATION NO. FILED 1992

\$ 32.00

18048  
RECORDATION NO. FILED 1992

December 21, 1992

DEC 21 1992 - 1 10 PM

New No.

Dec 21 11 05 PM '92  
NATIONAL ARCHIVES UNIT

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

Dear Mr. Strickland:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11303(a) are two (2) fully executed and acknowledged copies of 1) a Memorandum of Master Equipment Lease Agreement dated as of December 18, 1992 ("Lease") and 2) a Memorandum of Master Equipment Lease Agreement dated as of December 16, 1992 ("Sublease"), primary and secondary documents, respectively, as defined in the Commission's Rules for the Recordation of Documents under 49 C.F.R. Section 1177.

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

LEASE

Lessor: Pitney Bowes Credit Corporation  
201 Merritt Seven  
Norwalk, Connecticut 06856-5151

Lessee: Union Tank Car Company  
111 W. Jackson Blvd.  
Chicago, Illinois 60604

SUBLEASE

Sublessor: Union Tank Car Company  
111 W. Jackson Blvd.  
Chicago, Illinois 60604

Sublessee: Martin Gas Sales, Inc.  
101 E. Sabine  
Kilgore, Texas 75662

*Handwritten signatures and initials on the left margin.*

Mr. Sidney L. Strickland, Jr.  
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Page 2

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

Sixty (60) 13,470 gallon capacity Tank Cars DOT Class 11A100W1 bearing MGSX reporting marks and road numbers 165 through 224, both inclusive.

Also enclosed is a check in the amount of \$32.00 payable to the order of the Interstate Commerce Commission covering the required recordation fees.

Kindly return one stamped copy each of the enclosed documents to Charles T. Kappler, Esq., Alvord and Alvord, 918 Sixteenth Street, NW, Washington, DC 20006.

A short summary of the enclosed documents to appear in the Commission's Index is:

Memorandum of Master Equipment Lease Agreement dated as of December 18, 1992 between Pitney Bowes Credit Corporation, Lessor, and Union Tank Car Company, Lessee, (for Master Equipment Lease Agreement No. 1801356 dated as of December 18, 1992 together with Schedule No. 081 attached and incorporated by reference; Memorandum of Master Equipment Lease Agreement dated as of December 16, 1992 between Union Tank Car Company, Lessor, and Martin Gas Sales, Inc., Lessee (for Car Service Agreement dated as of December 1, 1990 and Rider No. 3 attached and incorporated by reference, covering 60 tank cars, MGSX 165 - MGSX 224.

Very truly yours,

  
Charles T. Kappler

CTK/bg  
Enclosures

18048

RECORDATION NO. \_\_\_\_\_ FILED 1425

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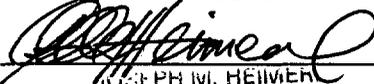
INTERSTATE COMMERCE COMMISSION

MEMORANDUM  
OF MASTER EQUIPMENT LEASE AGREEMENT

On the date hereof, the parties hereto entered into that certain Master Equipment Lease Agreement No. 1801356 (the "Lease Agreement") dated as of X December 18<sup>th</sup>, 1992, and that certain Lease Schedule No. 801 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 Union Tank Car Company ("Lessee"), having its principal place of business located at 111 W. Jackson Blvd., Chicago, IL 60604, 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 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 was executed as of this day X 18<sup>th</sup> of X December, 1992.

PITNEY BOWES CREDIT CORPORATION

BY:   
JOSEPH M. HEIMER  
ITS: REGION CREDIT MANAGER

UNION TANK CAR COMPANY

BY: X K.P. Jain  
ITS: Vice President

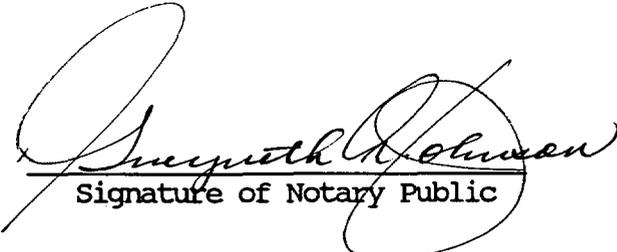
EXHIBIT A

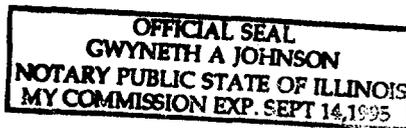
<u>QTY</u>	<u>ITEM</u>	<u>MANUFACTURER MODEL &amp; SERIAL NO.</u>	
Sixty (60)	13,470 Gallon Capacity Tank Cars DOT Class 111A100W1	MGSX 165	MGSX 195
		MGSX 166	MGSX 196
		MGSX 167	MGSX 197
		MGSX 168	MGSX 198
		MGSX 169	MGSX 199
		MGSX 170	MGSX 200
		MGSX 171	MGSX 201
		MGSX 172	MGSX 202
		MGSX 173	MGSX 203
		MGSX 174	MGSX 204
		MGSX 175	MGSX 205
		MGSX 176	MGSX 206
		MGSX 177	MGSX 207
		MGSX 178	MGSX 208
		MGSX 179	MGSX 209
		MGSX 180	MGSX 210
		MGSX 181	MGSX 211
		MGSX 182	MGSX 212
		MGSX 183	MGSX 213
		MGSX 184	MGSX 214
		MGSX 185	MGSX 215
		MGSX 186	MGSX 216
		MGSX 187	MGSX 217
		MGSX 188	MGSX 218
		MGSX 189	MGSX 219
		MGSX 190	MGSX 220
		MGSX 191	MGSX 221
		MGSX 192	MGSX 222
		MGSX 193	MGSX 223
		MGSX 194	MGSX 224

CORPORATE FORM OF ACKNOWLEDGEMENT

State of x Illinois )  
 ) SS:  
County of x Cook )

On this x 18<sup>th</sup> day of x December, 1992, before me personally appeared x K. P. Fischl, to me personally known, who being by me duly sworn, says that he is the x Vice President of Union Tank Car Company, that the seal affixed to the foregoing instrument is the corporate seal of said corporation, that said instrument was signed and sealed on behalf of said corporation, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

  
Signature of Notary Public



My commission expires x

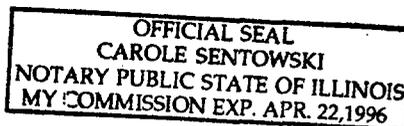
Seal

CORPORATE FORM OF ACKNOWLEDGEMENT

State of x Illinois )  
 ) SS:  
County of x Cook )

On this x 18th day of x December, 19<sup>92</sup>, before me personally appeared x Joseph M. Heimerl, to me personally known, who being by me duly sworn, says that he is the x Region Credit Manager of Pitney Bowes Credit Corporation, that the seal affixed to the foregoing instrument is the corporate seal of said corporation, that said instrument was signed and sealed on behalf of said corporation, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

x Carole Sentowski  
Signature of Notary Public



My commission expires x \_\_\_\_\_

Seal