



The David J. Joseph Company

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October 11, 1996

Mr. Vernon Williams
Recordations Unit
Surface Transportation Board
12th Street and Constitution Ave., NW
Washington, DC 20423

Dear Mr. Williams:

Enclosed is an original and one copy of the Memorandum of Railroad Equipment Lease Agreement dated as of September 13, 1996 between the following parties:

Lessor: The David J. Joseph Company
300 Pike Street
Cincinnati, OH 45202

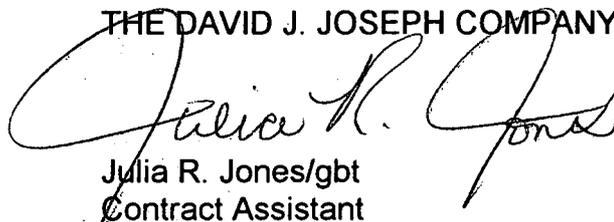
Lessee: MAC Acquisitions, L.P.
5575 DTC Parkway, Suite 325
Englewood, CO 80111

Please see Exhibit A attached hereto for the equipment involved in this transaction.

Please file this Memorandum as a primary document. The amount of \$22.00 is included in the enclosed check.

Sincerely,

THE DAVID J. JOSEPH COMPANY



Julia R. Jones/gbt
Contract Assistant

Enclosures

Railroad Equipment Leasing
and Marketing Division

300 Pike Street
Cincinnati, Ohio 45202-4214
(513) 621-8770
FAX (513) 345-4433

Mail Address:
P.O. Box 1078
Cincinnati, Ohio 45201-1078

CERTIFICATE

The undersigned, Julia Jones, a notary public in and for the County of Hamilton, State of Ohio, hereby certifies that the copy of the document attached hereto has been compared with the original and that the undersigned has found the copy to be complete and identical in all respects to the original document.


Notary Public



JULIA R. JONES
Notary Public, State of Ohio
My Commission Expires Feb. 27, 2000

OCT 2 1996 9 AM

**MEMORANDUM OF
RAILROAD EQUIPMENT LEASE AGREEMENT**

This **MEMORANDUM OF RAILROAD EQUIPMENT LEASE AGREEMENT** ("Memorandum of Lease") entered into this 13th day of September, 1996, is intended to evidence the Lease Agreement dated as of September 13, 1996 (the "Lease"), between **THE DAVID J. JOSEPH COMPANY**, a Delaware corporation (the "Lessor") and **MAC ACQUISITIONS, L.P.**, a Delaware corporation (the "Lessee"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board under Section 49 of U.S.C. 11301. Lessor has the right to lease the thirty (30) railcars described in Schedule I attached hereto (the "Units"). Lessee leased from Lessor all the Units at the rentals and upon the terms and conditions provided in the Lease.

IN WITNESS WHEREOF, Lessor and Lessee, each pursuant to due corporate authority, has executed this Memorandum of Lease on the date indicated below its signature.

LESSOR:

LESSEE:

THE DAVID J. JOSEPH COMPANY

MAC ACQUISITIONS, L.P.

By: 

By: 

Name: Douglas F. McMillan

Name: John C. Genova

Title: Vice President

Title: Vice President, Marketing

Date: September 13, 1996

Date: October 2, 1996

STATE OF OHIO)
)
COUNTY OF HAMILTON) SS:

The foregoing instrument was acknowledged before me this 13th day of September 1996, by Douglas F. McMillan, the Vice President of The David J Joseph Company, a Delaware corporation, on behalf of the corporation.


Notary Public

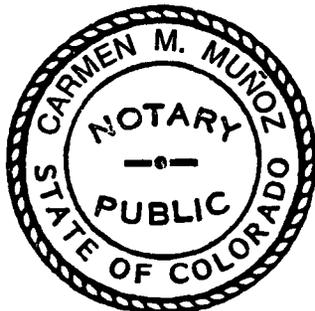


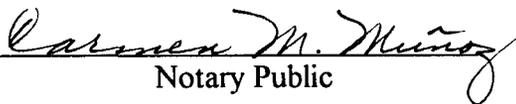
JULIA R. JONES
Notary Public, State of Ohio
My Commission Expires Feb. 27, 2000

STATE OF COLORADO)
)
COUNTY OF ARAPAHOE) SS:

The foregoing instrument was acknowledged before me this 2nd day of ~~September~~ October 1996, by John C. Genova, the Vice President, Marketing of Mac Acquisitions, L.P, a Delaware/ corporation, on behalf of the corporation.

Limited Partnership




Notary Public

My commission expires 3-11-2000.

EXHIBIT A

MACX 1549
MACX 1697
MACX 1347
MACX 1731
MACX 1224
MACX 1358
MACX 1348
MACX 1466
MACX 1576
MACX 1323
MACX 1501
MACX 1359
MACX 1340
MACX 1728
MACX 1742

MACX 1437
MACX 1616
MACX 1311
MACX 1580
MACX 1251
MACX 1559
MACX 1207
MACX 1750
MACX 1389
MACX 1210
MACX 1382
MACX 1322
MACX 1320
MACX 1596
MACX 1395