

\$15,00

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1-060A031

March 1, 1991

RECORDATION NO. 17161-B FILED LATE

MAR 1 1991 -2 32 PM
INTERSTATE COMMERCE COMMISSION

MAR 1 2 11 PM '91
MOTOR VEHICLE DIVISION

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

Dear Secretary Strickland:

Enclosed for recordation, under the provisions of 49 U.S.C. §11303(a) and the regulations thereunder, are the original and one counterpart of Railcar Acceptance and Equipment Schedule, dated February 28, 1991, a secondary document, relating to Purchase and Lease Agreement, dated as of December 31, 1990, among Cargill, Incorporated, a Delaware corporation, ("Lessee"), The CIT Group/Equipment Financing, Inc., a New York corporation, ("Lessor") and Helm Financial Corporation, a California corporation ("Seller"), a primary document recorded under Recordation No. 17161.

It is my understanding that the recordation number to be assigned to this new document, as described in the proceeding paragraph, will be: 17161-B.

The names and address of the parties to the documents are as follows:

- LESSEE: Cargill, Incorporated
P.O. Box 5621
Minneapolis, MN 55440
- LESSOR: The CIT Group/Equipment Financing, Inc.
1400 Renaissance Drive
Suite 312
Park Ridge, IL 60068
- SELLER: Helm Financial Corporation
One Embarcadero Center
San Francisco, CA 94111

A general description of the railroad equipment covered by the enclosed documents is attached hereto as Schedule I.

C. Donelan
Stan E. Helms

DONELAN, CLEARY, WOOD & MASER, P. C.
The Honorable Sidney L. Strickland, Jr.
March 1, 1991
Page 2

The undersigned is the attorney-in-fact of Lessee, Lessor and Seller mentioned in the documents and has knowledge of the matters set forth therein.

Please return the original of the enclosed documents to John K. Maser III, Esquire, Donelan, Cleary, Wood & Maser, P.C., 1275 K Street, N.W., Suite 850, Washington, DC 20005, or to the bearer hereof.

Also enclosed is a remittance in the amount of \$15.00 for the required recording fee.

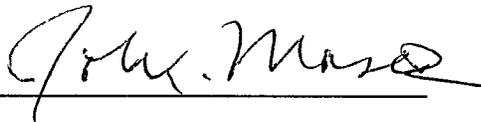
Short summary of the document to appear in the index follows:

SECONDARY DOCUMENT:

Railcar Acceptance and Equipment Schedule, dated February 28, 1991, relating to the Purchase and Lease Agreement, dated as of December 31, 1990, recorded under Recordation No. 17161, among Cargill, Incorporated, ("Lessee"), The CIT Group/Equipment Financing Inc. ("Lessor") and Helm Financial Corporation ("Seller"), relating to 13 rebuilt 100 ton roller bearing 4725 or 4750 aluminum covered hopper railcars bearing Lessee's Identification Nos. CLSX 302, 303, 305, 309, 310, 312, 317, 318, 401, 402, 406, 409 and 415.

Very truly yours,

CARGILL, INCORPORATED
THE CIT GROUP/EQUIPMENT
FINANCING INC.
HELM FINANCIAL CORPORATION

By 

John K. Maser III
Attorney-in-Fact

004/FS
Attachments

SCHEDULE I

(13) REBUILT 100 TON ROLLER BEARING 4725 OR 4750 ALUMINUM COVERED HOPPER RAILCARS ACCEPTED ON JANUARY 31, 1990.

<u>Description</u>	<u>Quantity</u>	<u>Lessee's New Car Number</u>	<u>Previous Number</u>	<u>Original Number</u>
4,725 cubic feet rebuilt aluminum covered hopper cars	8	CLSX 302	-	SAL 35187
		CLSX 303	SBD 249076	SAL 35131
		CLSX 305	SBD 249080	SAL 35135
		CLSX 309	SBD 249114	SAL 35169
		CLSX 310	SBD 249120	SAL 35175
		CLSX 312	SBD 249127	SAL 35182
		CLSX 317	SCL 835189	SAL 35189
		CLSX 318	SCL 835201	SAL 35201
4,750 cubic feet rebuilt aluminum covered hopper cars	5	CLSX 401	SBD 248818	LN 250100
		CLSX 402	SBD 248819	LN 250102
		CLSX 406	SBD 248835	LN 250124
		CLSX 409	-	LN 250103
		CLSX 415	-	LN 250130

Interstate Commerce Commission
Washington, D.C. 20423

3/1/91

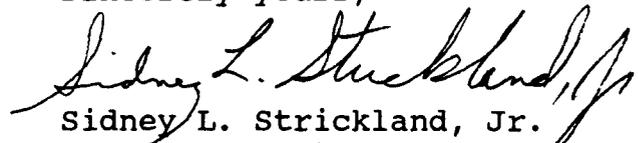
OFFICE OF THE SECRETARY

John K Maser III
Donelan, Cleary, Wood & Maser
1275 K Street N.W.
Washington, D.C. 20005

Dear Sir:

The enclosed document(s) was recorded pursuant to the provisions of Section 11303 of the Interstate Commerce Act, 49 U.S.C. 11303, on 3/1/91 at 2:20pm, and assigned recordation number(s). 17161-B

Sincerely yours,


Sidney L. Strickland, Jr.
Secretary

SCHEDULE A

Thirteen (13) rebuilt 100 ton roller bearing 4750 aluminum covered hopper Rail Cars accepted on January 31, 1991.

New Reporting Mark	Car Number	Original Reporting	Car Number
CLSX	302	SAL	35187
CLSX	303	SAL	35131
CLSX	305	SAL	35135
CLSX	309	SAL	35169
CLSX	310	SAL	35175
CLSX	312	SAL	35182
CLSX	317	SAL	35189
CLSX	318	SAL	35201
CLSX	401	LN	250100
CLSX	402	LN	250102
CLSX	406	LN	250124
CLSX	409	LN	250103
CLSX	415	LN	250130