

DONELAN, CLEARY WOOD & MASER, P C.

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April 1, 1991

17161-C

APR 1 1991 -1 40 PM

INTERSTATE COMMERCE COMMISSION

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 Rail Car Acceptance and Equipment Schedule, dated March 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-C.

The names and address of the parties to the document 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 document is attached hereto as Schedule A.

Counterpart to - C/w. Mans

DONELAN, CLEARY, WOOD & MASER, P. C.

The Honorable Sidney L. Strickland, Jr.

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

Please return the original of the enclosed document 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.

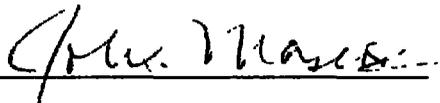
Short summary of the document to appear in the index follows:

SECONDARY DOCUMENT:

Rail Car Acceptance and Equipment Schedule, dated March 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 18 rebuilt 100 ton roller bearing 4750 aluminum covered hopper railcars bearing Lessee's Identification Nos. CLSX 111, 113, 114, 116, 119, 121, 122, 128, 132, 134, 403, 404, 410, 411, 413, 416, 417 and 418.

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

Interstate Commerce Commission
Washington, D.C. 20423

4/1/91

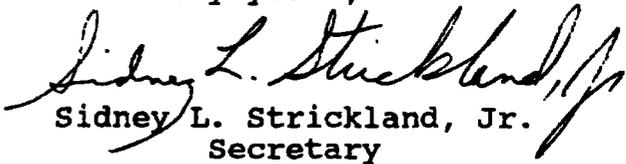
OFFICE OF THE SECRETARY

John K. Haser III
Attorney-in-Fact
Donelan, Cleary, Wood & Haser, P. C.
Suite 850
1275 K Street, N. W.
Washington, D. C. 20005-4006

Dear Sirs:

The enclosed document(s) was recorded pursuant to the provisions of Section 11303 of the Interstate Commerce Act, 49 U.S.C. 11303, on 4/1/91 at 1:40PM, and assigned recordation number(s). 17161-C.

Sincerely yours,


Sidney L. Strickland, Jr.
Secretary

Schedule A

Eighteen (18) rebuilt 100 ton roller bearing 4750 aluminum covered hopper Rail Cars accepted on February 28, 1991.

New Reporting Mark Car <u>Number</u>	<u>Previous Number</u>	Original Reporting Car <u>Number</u>
CLSX 111	SBD 248988	SAL 35043
CLSX 113	SBD 248994	SAL 35049
CLSX 114	SBD 248999	SAL 35054
CLSX 116	SBD 249006	SAL 35061
CLSX 119	SBD 249011	SAL 35066
CLSX 121	SBD 249016	SAL 35071
CLSX 122	SBD 249017	SAL 35072
CLSX 128	SBD 249049	SAL 35104
CLSX 132	SBD 249063	SAL 35118
CLSX 134	SCL 835044	SAL 35044
CLSX 403	SBD 248827	LN 250116
CLSX 404	SBD 248831	LN 250120
CLSX 410	-	LN 250104
CLSX 411	-	LN 250109
CLSX 413	-	LN 250117
CLSX 416	-	LN 250133
CLSX 417	-	LN 250135
CLSX 418	-	LN 250513