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July 16, 1991

RECORDED 17161-H

JUL 16 1991 -12 55 PM

INTERSTATE COMMERCE COMMISSION

The Honorable Sidney L. Strickland, Jr. 1-197A035
Secretary
Interstate Commerce Commission
Washington, DC 20423

JUL 16 1991 12 55 PM '91

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 July 10, 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-H.

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

Counterparts - Mrs. Maser

The Honorable Sidney L. Strickland, Jr.

July 16, 1991

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

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.

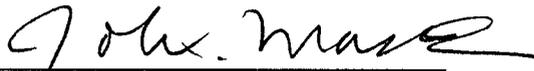
Short summary of the document to appear in the index follows:

SECONDARY DOCUMENT:

Rail Car Acceptance and Equipment Schedule, dated July 10, 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 14 rebuilt 100 ton roller bearing 4750 aluminum covered hopper railcars bearing Lessee's Identification Nos. CLSX 204, 205, 211, 214, 218, 219, 229, 230, 236, 237, 242, 249, 250, and 259.

Very truly yours,

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

By 
John K. Maser III
Attorney-in-Fact

Schedule A

Fourteen (14) rebuilt 100 ton roller bearing 4750 aluminum covered hopper Rail Cars accepted on July 15, 1991.

New Reporting Mark Car <u>Number</u>	<u>Previous Number</u>	Original Reporting Car <u>Number</u>
CLSX 204	SBD 248761	LN 250018
CLSX 205	SBD 248763	LN 250020
CLSX 211	SBD 248774	LN 250039
CLSX 214	CSXT 248781	LN 250050
CLSX 218	SBD 248797	LN 250074
CLSX 219	SBD 248803	LN 250083
CLSX 229	-	LN 250007
CLSX 230	-	LN 250010
CLSX 236	-	LN 250036
CLSX 237	-	LN 250040
CLSX 242	-	LN 250056
CLSX 249	-	LN 250073
CLSX 250	-	LN 250076
CLSX 259	-	LN 250096

Interstate Commerce Commission

Washington, D.C. 20423

7/16/91

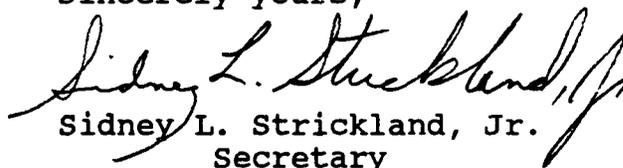
OFFICE OF THE SECRETARY

John K. Maser III
Attorney-in-Fact
Donelan, Cleary, Wood & Maser, 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 7/16/91 at 12:55PM , and assigned recordation number(s). 17161-H.

Sincerely yours,


Sidney L. Strickland, Jr.
Secretary

SCHEDULE A

Fourteen (14) rebuilt 100 ton roller bearing 4750 aluminum covered hopper Rail Cars accepted on July 15, 1991.

New Reporting Mark	Car Number	Original Reporting Car Number
CLSX	204	LN 250018
CLSX	205	LN 250020
CLSX	211	LN 250039
CLSX	214	LN 250050
CLSX	218	LN 250074
CLSX	219	LN 250083
CLSX	229	LN 250007
CLSX	230	LN 250010
CLSX	236	LN 250036
CLSX	237	LN 250040
CLSX	242	LN 250056
CLSX	249	LN 250073
CLSX	250	LN 250076
CLSX	259	LN 250096