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September 19, 2001

Taledia Stokes
Surface Transportation Board
Recordation Office
1925 K Street, N.W., Suite 70
Washington D.C. 20423

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SEP 20 2001
MAIL MANAGEMENT
STB

RECORDATION NO. 21985-E FILED

SEP 21 '01 10-86 AM

SURFACE TRANSPORTATION BOARD

Dear Taledia,

Enclosed are two (2) originals of the **Memorandum of Railcar Lease** dated as of August 30, 2001 between the following parties:

Names and address of the following parties:

Lessor: **THE CIT GROUP/EQUIPMENT FINANCING INC.**
1211 Avenue of the Americas, New York, NY 10036

Lessee: **THE MENNEL MILLING COMPANY**
128 West Crocker St., P.O. Box 806, Fostoria, OH 44830

A short summary of the document to appear in the index follows:

Memorandum of Railcar Lease between Lessor: **THE CIT GROUP/EQUIPMENT FINANCING INC.** and Lessee: **THE MENNEL MILLING COMPANY** covering 8 hopper railcars with reporting marks and numbers – CEFX 75410 – CEFX 75519, NOT INCLUSIVE.

Please file this memorandum as a SECONDARY document to Recordation #21985 dated 1/20/99 and return one (1) stamped original to my attention. A check covering the filing fee of twenty-eight dollars ($28.00) is enclosed.

If you have any questions regarding the filing, please feel free to call me at 800-634-9738 ext. 20100.

Thank you for your prompt assistance.

Sincerely,

Sherry Lewey
Research/Development Coordinator

Enclosure

MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 30th day of August, 2001, is made by THE CIT GROUP/EQUIPMENT FINANCING, INC., a Delaware corporation, with an address at 1211 Avenue of the Americas, New York, New York 10036 (the "Lessor"), and THE MENNEL MILLING COMPANY, an Ohio corporation, with an address at 128 West Crocker St., P.O. Box 806, Fostoria, OH 44830 (the "Lessee" and, together with the Lessor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor and the Lessee entered into that certain Master Railcar Lease (the "Lease") dated as of December 28, 1998 covering the equipment listed on Schedule A hereto (the "Equipment") pursuant to a Memorandum of Railcar Lease filed with the Surface Transportation Board on January 20, 1999 as recordation number 21985.

WHEREAS, the Parties have entered into an additional Schedule under the Lease and wish to show for the public record the existence of the aforesaid Schedule, the respective interests therein of the Parties and a description of the equipment (the "Equipment") as set forth in **Schedule A** hereto, and accordingly the Parties have caused this Memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Lessor hereby leases and confirms the lease of the Equipment to the Lessee in accordance with the terms and conditions of the Lease, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessor. I further declare under penalty of perjury that the foregoing is true and correct.

THE CIT GROUP/EQUIPMENT FINANCING, INC.

By: [signature]
Name: RICHARD LATINI
Title: VICE PRESIDENT/LEASING

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessee. I further declare under penalty of perjury that the foregoing is true and correct.

THE MENNEL MILLING COMPANY

By: Gary L. Strausbaugh
Name: GARY L. STRAUSBAUGH
Title: V-P Transportation

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SURFACE TRANSPORTATION BOARD

Schedule A

Quantity	Equipment Description	Car Marks and Numbers		
8	5660 c.f.p.d. covered hopper cars	1	CEFX	75410
		2	CEFX	75417
		3	CEFX	75447
		4	CEFX	75487
		5	CEFX	75488
		6	CEFX	75499
		7	CEFX	75502
		8	CEFX	75519