

THOMPSON
HINE & FLORY LLP

Attorneys at Law

RECORDATION NO. 23239-A FILED

NOV 30 '00 12:08 PM

November 30, 2000

SURFACE TRANSPORTATION BOARD

VIA HAND DELIVERY

Honorable Vernon A. Williams
Secretary
Surface Transportation Board
Washington, DC 20423

Dear Secretary Williams:

Enclosed for recordation, under the provisions of 49 U.S.C. § 11301(a) and the regulations promulgated thereunder, are executed counterparts of a secondary document not previously recorded, entitled Collateral Assignment of Rail Car User Agreement (the "Assignment") between Kasgro Leasing, LLC (the "Assignor") and Heller Financial Leasing, Inc. ("Assignee"), dated as of November 28, 2000.

The parties to the enclosed Assignment are:

ASSIGNOR — Kasgro Leasing, LLC
320 East Cherry Street
New Castle, PA 16102

ASSIGNEE — Heller Financial Leasing, Inc.
500 W. Monroe Street
Chicago, IL 60661

The said Assignment has been entered into by the parties as security for certain obligations of Assignor in connection with its purchase of certain flat railcars, as described below. Pursuant to the Assignment, Assignor is assigning all of its right, title and interest in and to, but not its obligations under, that certain Rail Car User Agreement, dated as of April 1, 2000 (the "Lease") between Assignor, as Lessor, and NOOTER/ERIKSEN, INC., as Lessee, such Lease covering the said railcars. A Memorandum of the said Lease is being filed concurrently herewith. The instant Assignment should be recorded under the Recordation Number assigned to the Memorandum of Lease as -A.

The unit of equipment covered by the instant Assignment is the flat railcar as described in Schedule I attached hereto.

1920 N Street, N.W. Washington, D.C. 20036-1601 202-331-8800 fax 331-8330

BRUSSELS, BELGIUM CINCINNATI CLEVELAND COLUMBUS DAYTON PALM BEACH WASHINGTON, D.C.

THOMPSON
HINE & FLORY LLP

Attorneys at Law

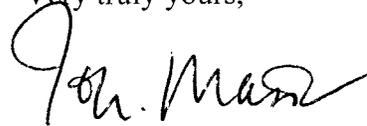
Honorable Vernon A. Williams
November 30, 2000
Page 2

A short summary of the Assignment of Lease to appear in the STB Index follows:

“Assignment of Rail Car User Agreement, dated as of November 28, 2000 between Kasgro Leasing, LLC as Assignor and Heller Financial Leasing, Inc. as Assignee, covering one flat railcars bearing identification mark and number: KRL 70911 as listed on Schedule I to the Assignment.”

Once the filing has been made, please return to bearer the stamped counterparts not needed for your files, together with the fee receipt and letter from the Secretary acknowledging the filing, and the extra copies of this letter of transmittal.

Very truly yours,



John K. Maser III

*Attorney for purposes of this filing for
Kasgro Leasing, LLC and Heller
Financial Leasing, Inc.*

Enclosures

110748
049849.03

SCHEDULE I

NOOTER ERIKSEN - St. Louis, MO.

KRL 70911

**COLLATERAL ASSIGNMENT OF
RAIL CAR USER AGREEMENT**

NOV 30 '00 12:08 PM

SURFACE TRANSPORTATION BOARD

For good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, KASGRO LEASING, LLC, a Pennsylvania limited liability company (together with its successors and permitted assigns, the "Assignor"), hereby assigns to HELLER FINANCIAL LEASING, INC., a Delaware corporation (together with its successors and permitted assigns, the "Assignee"), as security for certain obligations of Assignor in connection with its purchase of certain flat railcars, all of its right, title, and interest in and to, but not its obligations under, the following described Rail Car User Agreement:

Rail Car User Agreement, dated as of April 1, 2000 (together with all amendments and supplements thereto, the "Lease") between Assignor, as Lessor, and NOOTER/ERIKSEN, INC., as Lessee, such Lease covering certain flat railcars as described in Schedule I hereto. A memorandum of the said Lease has been filed with the Surface Transportation Board.

IN WITNESS WHEREOF, the parties hereto have caused this Collateral Assignment of Rail Car User Agreement to be duly executed by their respective duly authorized officers, on the 28 day of November, 2000.

KASGRO LEASING, LLC.

By: Title: PRES. & CEO.

HELLER FINANCIAL LEASING, INC.

By: _____

Title: _____

**COLLATERAL ASSIGNMENT OF
RAIL CAR USER AGREEMENT**

For good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, KASGRO LEASING, LLC, a Pennsylvania limited liability company (together with its successors and permitted assigns, the "Assignor"), hereby assigns to HELLER FINANCIAL LEASING, INC., a Delaware corporation (together with its successors and permitted assigns, the "Assignee"), as security for certain obligations of Assignor in connection with its purchase of certain flat railcars, all of its right, title, and interest in and to, but not its obligations under, the following described Rail Car User Agreement:

Rail Car User Agreement, dated as of April 1, 2000
(together with all amendments and supplements
thereto, the "Lease") between Assignor, as Lessor,
and NOOTER/ERIKSEN, INC., as Lessee, such
Lease covering certain flat railcars as described in
Schedule I hereto. A memorandum of the said
Lease has been filed with the Surface
Transportation Board.

IN WITNESS WHEREOF, the parties hereto have caused this Collateral Assignment of Rail Car User Agreement to be duly executed by their respective duly authorized officers, on the 28th day of November, 2000.

KASGRO LEASING, LLC.

By: _____

Title: _____

HELLER FINANCIAL LEASING, INC.

By: Joseph B. Wilkman

Title: Vice President

STATE OF Pennsylvania)
)
COUNTY OF Lawrence)

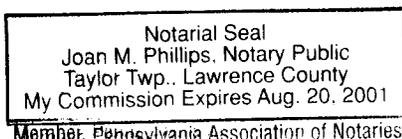
SS:

On this 28th day of November, 2000, before me personally appeared G.M. Kassab to me personally known, who, being duly sworn, did say that he is President & CEO of Kasgro Leasing, LLC, and that the foregoing instrument was signed on behalf of such corporation by authority of its Board of Directors, and he acknowledged that execution of the foregoing instrument was the free act and deed of such corporation.

Joan M. Phillips
Notary Public

My Commission Expires:

8-20-01



STATE OF _____)
)
COUNTY OF _____)

SS:

On this _____ day of _____, 2000, before me personally appeared _____ to me personally known, who, being duly sworn, did say that he is _____ of Heller Financial Leasing, Inc., and that the foregoing instrument was signed on behalf of such corporation by authority of its Board of Directors, and he acknowledged that execution of the foregoing instrument was the free act and deed of such corporation.

Notary Public

My Commission Expires:

110599
049849.03

STATE OF _____)
)
COUNTY OF _____)

ss:

On this _____ day of _____, 2000, before me personally appeared _____ to me personally known, who, being duly sworn, did say that he is _____ of Kasgro Leasing, LLC, and that the foregoing instrument was signed on behalf of such corporation by authority of its Board of Directors, and he acknowledged that execution of the foregoing instrument was the free act and deed of such corporation.

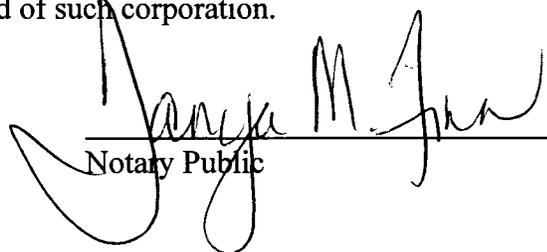
Notary Public

My Commission Expires:

STATE OF ILLINOIS)
)
COUNTY OF COOK)

ss:

On this 21st day of November, 2000, before me personally appeared Joseph B. Williams to me personally known, who, being duly sworn, did say that he is Vice President of Heller Financial Leasing, Inc., and that the foregoing instrument was signed on behalf of such corporation by authority of its Board of Directors, and he acknowledged that execution of the foregoing instrument was the free act and deed of such corporation.



Notary Public

My Commission Expires:



SCHEDULE I

NOOTER ERIKSEN - St. Louis, MO.

KRL 70911