First Union Rail Corporation
NC5811
Commercial Leasing Group
One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018
Tel 847 318-7575
847 318-7588

RECORDATION NO. 22146-B FILED

APR 4 '02 1-28 PM

SURFACE TRANSPORTATION BOARD

VIA UPS 2nd DAY AIR

RECEIVED MAR 25 2002 MAIL MANAGEMENT STB

March 22, 2002

Mr. Vernon E. Williams
Surface Transportation Board
1925 K Street, N.W., Room 704
Washington, DC 20423-0001
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement, dated February 27, 2002, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Commission under Recordation Number 22146.

The names and addresses of the parties to the enclosed document are:

Lessor:	First Union Rail Corporation One O'Hare Center 6250 River Road, Suite 5000 Rosemont, IL 60018	Lessee:	Tabor Grain Company P.O. Box 350 Oakland, IL 61943

A description of the railroad equipment covered by the enclosed document is twenty-nine (29) 4750/4780 cubic foot covered hopper cars, with NOKL marks (see Exhibit A for car numbers).

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

> Memorandum of Lease between First Union Rail Corporation, Lessor and Tabor Grain Company, Lessee, covering 29 4750/4780 cubic foot covered hopper cars, with NOKL marks (see Exhibit A for car numbers).

Also enclosed is a check in the amount of $28.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions or concerns regarding the above-referenced matter, please feel free to contact me at (847) 384-5342. Thank you for your cooperation in this matter.

Very truly yours,

Amy Carone
Manager of Documentation

Enclosures

(TAGR003)

ASSGN. NO.: TAGR003

MEMORANDUM OF LEASE

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 27th day of February, 2002, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Tabor Grain, a wholly-owned subsidiary of Archer Daniels Midland. ("Lessee").

W I T N E S S E T H:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of August 25, 1997, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 29 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of February 1, 2002, and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

By: Richard F. Seymour

Name: RICHARD F. SEYMOUR

Title: Vice President Sales & Marketing

Executed on this 27th day of Feb., 2002.

ATTEST:

By: K.A. Dombrowski

Name: K.A. DOMBROWSKI

Title: DIRECTOR OF DOCUMENTATION

[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COOK

I, SUSAN GROKULSKY, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 27th day of February, 2002.

Susan Grokulsky
Notary Public

My Commission Expires:

8-14-2004
(Notary Public)

OFFICIAL SEAL
SUSAN GROKULSKY
NOTARY PUBLIC, STATE OF ILLINOIS
MY COMMISSION EXPIRES 8-14-2004

RECORDATION NO. 22146-B FILED

APR 4 '02 1-28 PM

SURFACE TRANSPORTATION BOARD

LESSEE:

TABOR GRAIN, a wholly-owned subsidiary of
ARCHER DANIELS MIDLAND

By: EVERETT FLETCHER

Name: Everett Fletcher

Title: AVP Transportation - Director operations

ATTEST:

By: Patty Kelley

Name: Patty Kelley

Title: Secretary III

Executed on this 13th day of February, 2002.

[CORPORATE SEAL]

STATE OF Illinois

COUNTY OF Macon

I, Patricia K Kelley, a Notary Public of the County and State aforesaid, certify that Everett Fletcher personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 13th day of February, 2002.

Patricia K Kelley
Notary Public

Commission Expires:

8/25/02
(Notary Public)

"OFFICIAL SEAL"
PATRICIA K. KELLEY
NOTARY PUBLIC, STATE OF ILLINOIS
MY COMMISSION EXPIRES 08/25/02

EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Twenty-nine (29)

DESCRIPTION OF CARS: 4750/4780 cu. ft. Covered Hopper cars

CAR NUMBERS: See below:

NOKL	100
NOKL	112
NOKL	3000
NOKL	3008
NOKL	3013
NOKL	3034
NOKL	3075
NOKL	3090
NOKL	3094
NOKL	3104
NOKL	3144
NOKL	3148
NOKL	3211
NOKL	3229
NOKL	3240
NOKL	3245
NOKL	3327
NOKL	3610
NOKL	3647
NOKL	99114
NOKL	200000
NOKL	830116
NOKL	830117
NOKL	830120
NOKL	830121
NOKL	830498
NOKL	830694
NOKL	830974
NOKL	832468
Count:	29