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RECORDATION NO. 23773-C FILED

JUN 04 '03 3-13 PM

SURFACE TRANSPORTATION BOARD

LOUIS E. GITOMER
OF COUNSEL
(202) 466-6532

lgitomer@bjllp.com

June 4, 2003

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

Dear Secretary Williams:

I have enclosed the original and one certified copy of the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is an Amendment to Memorandum of Lease Agreement, a secondary document, dated as of May 30, 2003. The primary document to which this is connected is recorded under Recordation No. 23773. We request that this document be recorded under the new Recordation No. 23773-C.

The names and addresses of the parties to the Amendment to Memorandum of Lease Agreement are:

Original Lessor:

Wells Fargo Bank Northwest, National Association
79 South Main Street, 3rd Floor
Salt Lake City, UT 84111

Lessor:

SMBC Leasing and Finance, Inc.
277 Park Avenue
New York, NY 10172

Lessee:

Tyson Fresh Meats, Inc. (formerly known as IBP, inc.)
IBP Avenue
P.O. Box 515
Dakota City, NE 68731

BALL JANIK LLP

Honorable Vernon A. Williams
June 4, 2003
Page 2

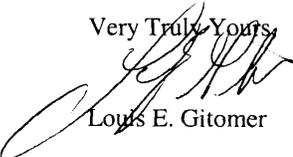
A description of the equipment covered by the Amendment to Memorandum of Lease Agreement consists of 509 tank cars numbered PBFX 643000-643074, inclusive, 645001-645115, inclusive, 646000-646074, inclusive, 646100-646189, inclusive, 647000-647049, inclusive, and 649000-649103, inclusive.

A fee of \$ 30.00 is enclosed. Please return the original to:

Louis E. Gitomer
Of Counsel
Ball Janik LLP
Suite 225
1455 F Street, N.W.
Washington, DC 20005

A short summary of the document to appear in the index follows: an Amendment to Memorandum of Lease Agreement among Wells Fargo Bank Northwest, National Association, 79 South Main Street, 3rd Floor, Salt Lake City, UT 84111, Tyson Fresh Meats, Inc. (formerly known as IBP, inc.), IBP Avenue, P.O. Box 515, Dakota City, NE 68731, and SMBC Leasing and Finance, Inc., 277 Park Avenue, New York, NY 10172 covering of 509 tank cars numbered PBFX 643000-643074, inclusive, 645001-645115, inclusive, 646000-646074, inclusive, 646100-646189, inclusive, 647000-647049, inclusive, and 649000-649103, inclusive.

Very Truly Yours,


Louis E. Gitomer

Enclosures

RECORDATION NO. 23773 FILED

JUN 04 '03 3-13 PM

SURFACE TRANSPORTATION BOARD

**AMENDMENT TO
MEMORANDUM OF LEASE AGREEMENT**

dated as of May 30, 2003

between

**TYSON FRESH MEATS, INC.
(formerly known as IBP, inc.),
as Lessee,**

and

**WELLS FARGO BANK NORTHWEST, NATIONAL ASSOCIATION,
not in its individual capacity except as expressly
provided herein, but solely as Owner Trustee of IBP
2001 Trust under the Trust Agreement,
as Original Lessor**

and

**SMBC LEASING AND FINANCE, INC.,
as Lessor**

**FILED WITH THE SURFACE TRANSPORTATION BOARD
PURSUANT TO 49 U.S.C. § 11301**

on _____, 2003 at __:__.m.

**DEPOSITED WITH THE REGISTRAR GENERAL OF CANADA PURSUANT
TO SECTION 105 OF THE CANADA TRANSPORTATION ACT ON
_____, 2003.**

AMENDMENT TO MEMORANDUM OF LEASE AGREEMENT

THIS AMENDMENT TO MEMORANDUM OF LEASE AGREEMENT is made and entered into as of May 30, 2003, by and among WELLS FARGO BANK NORTHWEST, NATIONAL ASSOCIATION, not in its individual capacity but solely as Owner Trustee of IBP 2001 Trust ("Original Lessor"); SMBC LEASING AND FINANCE, INC. ("Lessor"); and TYSON FRESH MEATS, INC. (formerly known as IBP, inc.) ("Lessee"), with reference to the following:

1. Original Lessor and Lessee have heretofore entered into that certain Memorandum of Lease dated as of December 15, 2001 (the "Memorandum of Lease Agreement") pertaining to certain railcars (described therein) (the "Equipment") leased pursuant to the Lease (as such term is defined therein). The Memorandum of Lease has been filed with the Surface Transportation Board pursuant to 49 U.S.C. § 11301 on December 19, 2001, under Recordation No. 23773-A.
2. Pursuant to an Assignment and Amendment of Lease dated as of May 30, 2003 (the "Lease Amendment") by and among the Original Lessor, the Lessor and the Lessee, the Original Lessor has assigned all of its right, title and interest in and to the Lease to the Lessor and the Lease has been amended to (among other things) reflect such assignment to the Lessor.
3. Pursuant to a Bill of Sale dated as of May 30, 2003 (the "Bill of Sale") a copy of which is attached hereto as Exhibit A) from the Original Lessor to the Lessor, the Original Lessor has conveyed to the Lessor all of the Original Lessor's right, title and interest in and to the Equipment.
4. The Lease Amendment shall be effective as of the date hereof and shall be subject to the terms specified in the Lease (as amended by the Lease Amendment).

This Amendment to Memorandum of Lease Agreement may be executed in any number of counterparts, each executed counterpart constituting an original but all together only one Amendment to Memorandum of Lease Agreement.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

EXHIBIT A

BILL OF SALE

KNOW ALL MEN BY THESE PRESENTS, that WELLS FARGO BANK NORTHWEST, NATIONAL ASSOCIATION, not individually but solely as Owner Trustee of IBP 2001 Trust ("Seller"), in consideration of the sum of \$1 paid by SMBC LEASING AND FINANCE, INC. ("Buyer"), the receipt whereof is hereby acknowledged, does hereby grant, sell, transfer and deliver unto said Buyer all of its right, title and interest in and to the equipment described on Schedule I attached hereto (the "Equipment").

Buyer is purchasing the Equipment herein described in reliance upon its personal inspection and knowledge of the Equipment on an "AS IS, WHERE IS" basis.

SELLER MAKES NO REPRESENTATIONS OR WARRANTIES, EXPRESS OR IMPLIED, OF ANY KIND OR NATURE EXCEPT THAT BUYER WILL ACQUIRE BY THE TERMS OF THIS BILL OF SALE, VALID TITLE IN AND TO THE EQUIPMENT, FREE FROM ALL LIENS, CLAIMS AND ENCUMBRANCES CREATED BY SELLER. WITHOUT LIMITING THE GENERALITY OF THE FOREGOING, SELLER MAKES NO REPRESENTATIONS OR WARRANTIES WITH RESPECT TO THE QUANTITY, QUALITY, CONTENTS, CONDITION, MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE OF THE EQUIPMENT AND NO WARRANTIES OF ANY KIND WHATSOEVER REGARDING PATENTS.

To have and to hold all and singular the said Equipment to the said Buyer, its successors and assigns to their own use and behalf forever.

IN WITNESS WHEREOF, Seller has caused these presents to be executed, and delivered in its name and behalf by its duly authorized representative as of the 30th day of May, 2003.

By: WELLS FARGO BANK NORTHWEST,
NATIONAL ASSOCIATION, not in its
individual capacity but solely as Owner
Trustee of IBP 2001 Trust

By: 
Name: Brett R. King
Title: Vice President

SCHEDULE I
TO BILL OF SALE

507 Tank Cars (25,500 Gallon Capacity)
DOT #111A100W1

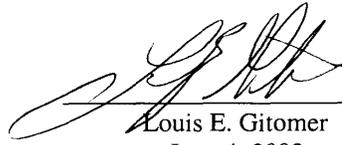
NO. OF CARS	TANK CAR UNIT NUMBER	YEAR MANUFACTURED	MAKE
75	PBFX 643000 - PBFX 643074	1993	TRINITY
114	PBFX 645001 - PBFX 645115*	1995	TRINITY
75	PBFX 646000 - PBFX 646074	1996	TRINITY
90	PBFX 646100 - PBFX 646189	1996	TRINITY
49	PBFX 647000 - PBFX 647049**	1997	UNION
104	PBFX 649000 - PBFX 649103	1999	TRINITY

*Excludes Car Number PBFX645057

** Excludes Car Number PBFX647042

CERTIFICATION

I, Louis E. Gitomer, have compared this copy to the original Amendment to Memorandum of Lease Agreement dated as of May 30, 2003, and found the copy to be complete and identical in all respects to the original document. I declare under penalty of perjury that the foregoing is true and correct.



Louis E. Gitomer
June 4, 2003