

RECORDATION NO. 17978-4 FILED

JUL 18 '06 2:51 PM

SURFACE TRANSPORTATION BOARD

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OF COUNSEL
URBAN A. LESTER

July 18, 2006

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Notice of Restated Master Equipment Lease Agreement, dated as of July 14, 2006, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease previously filed with the Commission under Recordation Number 17978.

The name and address of the party to the enclosed document are:

Owner Trustee/
New Lessor: Wilmington Trust Company
(not in its individual capacity but solely
as Owner Trustee)
(successor to Pitney Bowes Credit
Corporation)
Rodney Square North
1100 North Market Street
Wilmington, DE 19890-0001

[New Lessee: Coffeyville Resources, LLC
10 E. Cambridge Circle
Suite 250
Kansas City, KS 66103]

Mr. Vernon A. Williams
July 18, 2006
Page 2

A description of the railroad equipment covered by the enclosed document is:

200 railcars: CRNX 94001 – CRNX 94200 (originally FLIX 94001 – FLIX 94200).

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

Notice of Restated Master Equipment Lease Agreement.

Also enclosed is a check in the amount of \$34.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,



Edward M. Luria

EML/sem
Enclosures

NOTICE OF RESTATED MASTER EQUIPMENT LEASE AGREEMENT 2-51 PM

SURFACE TRANSPORTATION BOARD

Whereas, Pitney Bowes Credit Corporation, as Lessor, and Farmland Industries, Inc., as Lessee, entered into that certain Master Equipment Lease Agreement No. 1801323 ("Master Lease"), dated as of October 14, 1992, a Memorandum of which was duly recorded with the Surface Transportation Board (f/k/a The Interstate Commerce Commission) on October 16, 1992 at 12:30 p.m. under Recordation Number 17978, and Lease Schedule No. 802 attached thereto ("Schedule"), a Memorandum of which was duly recorded with the Surface Transportation Board (f/k/a The Interstate Commerce Commission) on October 26, 1993 at 1:30 p.m. under Recordation Number 17978-A (the Master Lease and Schedule hereinafter the "Lease"); and

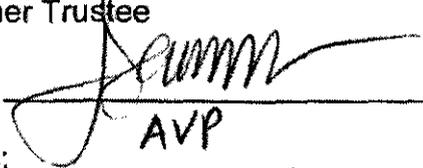
Whereas, the railroad equipment ("Equipment") covered by said Schedule No. 802 was two hundred tank cars bearing running marks set forth on Exhibit A attached hereto; and

Whereas, the Lessors' interests in the Lease and Equipment (i) were contributed to PBG Capital Partners L.L.C. ("PBG") pursuant to a Contribution Agreement, dated as of November 1, 1997, by and among the various parties thereto and (ii) were thereafter sold and assigned to Wilmington Trust Company, as Owner Trustee, pursuant to the PBG Equipment Trust Agreement, dated as of November 1, 1997, by and between PBG, as Owner Participant, and the Owner Trustee, not in its individual capacity, except to the extent provided therein, but solely as Owner Trustee ("New Lessor").

Whereas, by reason of the bankruptcy of Lessee, the Lessee's interests in the Equipment and the Lease were conveyed to Coffeyville Resources, LLC, pursuant to an Asset Sale and Purchase Agreement, dated as of September 25, 2003, between Lessee and Coffeyville Resources, LLC ("New Lessee"), and associated appropriate Orders of the Bankruptcy Court;

Now, therefore, the Owner Trustee, as New Lessor, hereby gives notice that the New Lessee is now lessee under the Lease and that the Equipment remains unchanged.

WILMINGTON TRUST COMPANY, not
in its individual capacity but solely as
Owner Trustee

By: 

Title: AVP

STATE OF DELAWARE)
COUNTY OF NEW CASTLE) ss:

On this 14th day of July, 2006, before me, a notary public
in and for the county and state aforesaid, personally appeared ERWIN
SPOLIANO, to me personally known, who, being by me duly sworn,
says that he/she is a AVP of WILMINGTON TRUST COMPANY, that
the said instrument was signed on behalf of said corporation by authority of its
Board of Directors, and he/she acknowledges that the execution of the foregoing
instrument was the free act and deed of the corporation.

My commission expires:


NOTARY PUBLIC

SUSANNE M. GULA
Notary Public - State of Delaware
My Comm. Expires Nov. 21, 2007

Exhibit A

Original Running Marks:

FLIX 94001 through FLIX 94200, inclusive

New Running Marks:

CRNX 94001 through CRNX 94200, inclusive