



May 14, 2008

**VIA FEDERAL EXPRESS**

Honorable Anne K. Quinlan  
Acting Secretary  
Surface Transportation Board  
395 E Street, S.W.  
Washington, DC 20024

RECORDATION NO 21349-B FILED

MAY 15 '08 11-10 AM

SURFACE TRANSPORTATION BOARD

Dear Acting Secretary Quinlan:

Enclosed are two originals of the document described below, to be recorded pursuant to Section 11301 of Title 49 of the U.S. Code.

The document is a Release of Memorandum of Master Equipment Lease Agreement, a secondary document, dated as of April 30, 2008. The primary document to which this is connected is recorded under Recordation No. 21349.

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

Lessor: Heller Financial Leasing, Inc.  
900 Circle 75 Parkway NW, Suite 1600  
Atlanta, Georgia 30339

Lessee: Minnesota Corn Processors, LLC  
901 North Highway 59  
Marshall, Minnesota 56258

A description of the equipment covered by the document follows: thirty (30) covered hopper railcars bearing DMIX reporting marks and road numbers 5600 through 5629, inclusive.

Also enclosed is this firm's check in the amount of \$35.00 payable to the order of the Surface Transportation Board as payment of the required recordation fee.

Please return one file-stamped original of the enclosed document to the undersigned.

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

Release connected to Memorandum of Master Equipment Lease Agreement with Recordation No. 21349, dated as of April 30, 2008 and covering thirty (30) covered hopper railcars bearing DMIX reporting marks and road numbers 5600 through 5629, inclusive.

Very truly yours,



Christine Gould Hamm  
For the Firm

Enclosures

