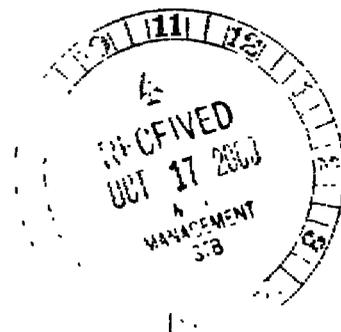


RECORDATION NO 21994-K FILED

OCT 17 '08

1-20 PM

SURFACE TRANSPORTATION BOARD



FIRST UNION RAIL

One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

VIA UPS 2nd DAY AIR

October 15, 2008

Ms. Anne K. Quinlan
Surface Transportation Board
395 E Street, S.W., Suite 100
Washington, DC 20024
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Ms. Quinlan:

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 September 15, 2008, 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 Surface Transportation Board under Recordation Number 21994. The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: AG Processing, Inc.
12700 West Dodge Road
Omaha, NE 68103-2047

A description of the railroad equipment covered by the enclosed document is one hundred (100) 5150/5200 cu. ft. capacity covered hopper cars having FURX and NDYX marks (see Exhibit A for car numbers).

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

Also enclosed is a check in the amount of \$41.00 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 regarding the above-referenced matter, please contact me at (847) 384-5397. Thank you for your cooperation in this matter.

Sincerely,

A handwritten signature in cursive script, appearing to read "Marcia Dunne".

Marcia Dunne
Sr. Rail Documentation Specialist

Enclosures

(AGP028)

ASGN. NO.: AGP028

OCT 17 08

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MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 15th day of September, 2008, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Ag Processing Inc ("Lessee").

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of August 21, 1996, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 22 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of October 1, 2008 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

ATTEST:

By: [Signature]
Name: K.A. DOMBROWSKI
Title: DIRECTOR OF DOCUMENTATION

By: [Signature]
Name: JOHN J. THOMAS
Title: PRESIDENT

Executed on this 15th day of September, 2008.

[CORPORATE SEAL]

STATE OF ILLINOIS
COUNTY OF COOK

I, GEORGIA FREIBURGER, a Notary Public of the County and State aforesaid, certify that JOHN J. THOMAS 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 15th day of September, 2008.

[Signature]
Notary Public

My Commission Expires:

6-2012
(Notary Public)



LESSEE:

AG PROCESSING INC

By: Terry J. Voss

Name: TERRY J. VOSS

Title: SENIOR VICE PRESIDENT
RAIL TRANSPORTATION

ATTEST:

By: Delores D. Armstrong

Name: Delores D. Armstrong

Title: Rail Equipment Manager Executed on this 10 day of September, 2008.

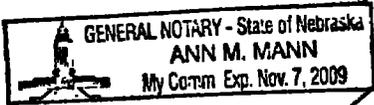
[CORPORATE SEAL]

STATE OF NEBRASKA

COUNTY OF DOUGLAS

I, ANN MANN, a Notary Public of the County and State aforesaid, certify that TERRY J. VOSS personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp of seal this 10th day of SEPTEMBER 2008



Ann M. Mann
Notary Public

Commission Expires:

NOV. 7, 2009
(Notary Public)

EXHIBIT A to MEMORANDUM OF LEASE

NUMBER OF CARS: One hundred (100)

DESCRIPTION OF CARS: 5150, 5200 cu. ft. covered hoppers loading to 286,000 lb. capacity,
with trough hatches and vibrator brackets

CAR NUMBERS:

FURX 840332	FURX 842960	FURX 850860
FURX 840778	FURX 843586	FURX 850861
FURX 840816	FURX 843631	FURX 850883
FURX 840821	FURX 843650	FURX 850892
FURX 840824	FURX 845419	FURX 850898
FURX 840825	FURX 845434	FURX 850902
FURX 840831	FURX 845466	FURX 850904
FURX 840838	FURX 845491	FURX 850908
FURX 840839	FURX 845507	FURX 850957
FURX 840846	FURX 845555	FURX 851030
FURX 840849	FURX 845563	FURX 851050
FURX 840855	FURX 845571	NDYX 515272
FURX 840861	FURX 845588	NDYX 515545
FURX 840867	FURX 850002	NDYX 515747
FURX 840875	FURX 850159	NDYX 515772
FURX 840879	FURX 850208	NDYX 516139
FURX 840883	FURX 850313	NDYX 516253
FURX 840894	FURX 850365	NDYX 516268
FURX 840898	FURX 850388	NDYX 516274
FURX 842661	FURX 850402	NDYX 516277
FURX 842700	FURX 850437	NDYX 516284
FURX 842809	FURX 850568	NDYX 516293
FURX 842829	FURX 850658	NDYX 516315
FURX 842830	FURX 850703	NDYX 516316
FURX 842843	FURX 850755	NDYX 516467
FURX 842855	FURX 850756	NDYX 516479
FURX 842865	FURX 850764	NDYX 516484
FURX 842868	FURX 850774	NDYX 516486
FURX 842887	FURX 850785	NDYX 516487
FURX 842904	FURX 850797	NDYX 516496
FURX 842930	FURX 850798	Count: 100
FURX 842931	FURX 850803	
FURX 842933	FURX 850821	
FURX 842938	FURX 850828	
FURX 842941	FURX 850841	