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OF COUNSEL
URBAN A. LESTER

December 15, 1999

22421-B,C

RECORDATION NO. 22421 FILED

DEC 15 '99 1-14PM

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 the Memorandum of Lease Supplement No. 2, dated as of December 15, 1999 and Memorandum of Indenture Supplement No. 2, dated as of December 15, 1999, both secondary documents as defined in the Board's Rules for the Recordation of Documents.

The enclosed documents relate to the Equipment Lease Agreement previously filed with the Board under Recordation Number 22421.

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

Lease Supplement No. 2

Assignor: State Street Bank and Trust Company
of Connecticut, National Association
Goodwin Square
225 Asylum Street, 23rd Floor
Hartford, Connecticut 06103

Assignee: First Security Bank
79 South Main Street, 3rd Floor
Salt Lake City, Utah 84111-1921

Indenture Supplement No. 2

Mortgagor: State Street Bank and Trust Company
of Connecticut, National Association
Goodwin Square
225 Asylum Street, 23rd Floor
Hartford, Connecticut 06103

Mortgagee: First Security Bank
79 South Main Street, 3rd Floor
Salt Lake City, Utah 84111-1921

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

346 tank cars bearing STSX reporting marks and road numbers within the 4046 through 4749 (n.s.)

Also enclosed is a check in the amount of $52.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return two stamped copies of the enclosed documents to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/bg
Enclosures

RECORDATION NO. 22421-B FILED

DEC 15 '99 1-14PM

MEMORANDUM OF LEASE SUPPLEMENT NO. 2 dated as of and effective December 15, 1999 to Equipment Lease Agreement dated as of September 15, 1999 by and between State Street Bank and Trust Company of Connecticut, National Association, a national banking association, not in its individual capacity but solely as trustee (hereinafter called the **Assignor**) and First Security Bank, National Association, as indenture trustee under the Indenture and Security Agreement referred to below (hereinafter, in such capacity, called the **Assignee**).

WHEREAS the Assignor and A. E. Staley Manufacturing Company are entering into that certain Lease Supplement No. 2, covering the railroad equipment listed in Schedule A hereto, bearing the reporting marks and road numbers of A. E. Staley Manufacturing Company shown in said Schedule A, and all additions and alterations thereof, replacements thereof and substitutions therefor.

WHEREAS the Assignor and the Assignee are entering into that certain Indenture Supplement No. 2 to the Trust Indenture and Security Agreement dated as of September 15, 1999, pursuant to which the aforesaid Lease Supplement No. 2 is being assigned by the Assignor to the Assignee.

IN WITNESS WHEREOF, the parties wish to show for the public record the assignment of the aforesaid Lease Supplement No. 2 to the Assignee, and accordingly have caused this memorandum to be executed by their officers thereunto duly authorized, as of the date first above written.

STATE STREET BANK AND TRUST COMPANY OF CONNECTICUT, NATIONAL ASSOCIATION, not in its individual capacity but solely as trustee,

By: E C Hammer
Name: ELIZABETH C. HAMMER
Title: VICE PRESIDENT

FIRST SECURITY BANK, N.A.

By:_____
Name:
Title:

NY #264318 v1

MEMORANDUM OF LEASE SUPPLEMENT NO. 2 dated as of and effective December 15, 1999 to Equipment Lease Agreement dated as of September 15, 1999 by and between State Street Bank and Trust Company of Connecticut, National Association, a national banking association, not in its individual capacity but solely as trustee (hereinafter called the **Assignor**) and First Security Bank, National Association, as indenture trustee under the Indenture and Security Agreement referred to below (hereinafter, in such capacity, called the **Assignee**).

WHEREAS the Assignor and A. E. Staley Manufacturing Company are entering into that certain Lease Supplement No. 2, covering the railroad equipment listed in Schedule A hereto, bearing the reporting marks and road numbers of A. E. Staley Manufacturing Company shown in said Schedule A, and all additions and alterations thereof, replacements thereof and substitutions therefor.

WHEREAS the Assignor and the Assignee are entering into that certain Indenture Supplement No. 2 to the Trust Indenture and Security Agreement dated as of September 15, 1999, pursuant to which the aforesaid Lease Supplement No. 2 is being assigned by the Assignor to the Assignee.

IN WITNESS WHEREOF, the parties wish to show for the public record the assignment of the aforesaid Lease Supplement No. 2 to the Assignee, and accordingly have caused this memorandum to be executed by their officers thereunto duly authorized, as of the date first above written.

STATE STREET BANK AND TRUST
COMPANY OF CONNECTICUT,
NATIONAL ASSOCIATION, not in its
individual capacity but solely as trustee,

By:_____
Name:
Title:

FIRST SECURITY BANK, N.A.

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

SCHEDULE A

(Transaction dated December 15, 1999)
GE/Staley Trust 1999A

Description of Items of Equipment

346 - 19,636 WG C&I Railroad Tank Cars

STSX	4046	STSX	4464	STSX	4524	STSX	4584	STSX	4644	STSX	4704
STSX	4405	STSX	4465	STSX	4525	STSX	4585	STSX	4645	STSX	4705
STSX	4406	STSX	4466	STSX	4526	STSX	4586	STSX	4646	STSX	4706
STSX	4407	STSX	4467	STSX	4527	STSX	4587	STSX	4647	STSX	4707
STSX	4408	STSX	4468	STSX	4528	STSX	4588	STSX	4648	STSX	4708
STSX	4409	STSX	4469	STSX	4529	STSX	4589	STSX	4649	STSX	4709
STSX	4410	STSX	4470	STSX	4530	STSX	4590	STSX	4650	STSX	4710
STSX	4411	STSX	4471	STSX	4531	STSX	4591	STSX	4651	STSX	4711
STSX	4412	STSX	4472	STSX	4532	STSX	4592	STSX	4652	STSX	4712
STSX	4413	STSX	4473	STSX	4533	STSX	4593	STSX	4653	STSX	4713
STSX	4414	STSX	4474	STSX	4534	STSX	4594	STSX	4654	STSX	4714
STSX	4415	STSX	4475	STSX	4535	STSX	4595	STSX	4655	STSX	4715
STSX	4416	STSX	4476	STSX	4536	STSX	4596	STSX	4656	STSX	4716
STSX	4417	STSX	4477	STSX	4537	STSX	4597	STSX	4657	STSX	4717
STSX	4418	STSX	4478	STSX	4538	STSX	4598	STSX	4658	STSX	4718
STSX	4419	STSX	4479	STSX	4539	STSX	4599	STSX	4659	STSX	4719
STSX	4420	STSX	4480	STSX	4540	STSX	4600	STSX	4660	STSX	4720
STSX	4421	STSX	4481	STSX	4541	STSX	4601	STSX	4661	STSX	4721
STSX	4422	STSX	4482	STSX	4542	STSX	4602	STSX	4662	STSX	4722
STSX	4423	STSX	4483	STSX	4543	STSX	4603	STSX	4663	STSX	4723
STSX	4424	STSX	4484	STSX	4544	STSX	4604	STSX	4664	STSX	4724
STSX	4425	STSX	4485	STSX	4545	STSX	4605	STSX	4665	STSX	4725
STSX	4426	STSX	4486	STSX	4546	STSX	4606	STSX	4666	STSX	4726
STSX	4427	STSX	4487	STSX	4547	STSX	4607	STSX	4667	STSX	4727
STSX	4428	STSX	4488	STSX	4548	STSX	4608	STSX	4668	STSX	4728
STSX	4429	STSX	4489	STSX	4549	STSX	4609	STSX	4669	STSX	4729
STSX	4430	STSX	4490	STSX	4550	STSX	4610	STSX	4670	STSX	4730
STSX	4431	STSX	4491	STSX	4551	STSX	4611	STSX	4671	STSX	4731
STSX	4432	STSX	4492	STSX	4552	STSX	4612	STSX	4672	STSX	4732
STSX	4433	STSX	4493	STSX	4553	STSX	4613	STSX	4673	STSX	4733
STSX	4434	STSX	4494	STSX	4554	STSX	4614	STSX	4674	STSX	4734
STSX	4435	STSX	4495	STSX	4555	STSX	4615	STSX	4675	STSX	4735
STSX	4436	STSX	4496	STSX	4556	STSX	4616	STSX	4676	STSX	4736
STSX	4437	STSX	4497	STSX	4557	STSX	4617	STSX	4677	STSX	4737

STSX	4438	STSX	4498	STSX	4558	STSX	4618	STSX	4678	STSX	4738
STSX	4439	STSX	4499	STSX	4559	STSX	4619	STSX	4679	STSX	4739
STSX	4440	STSX	4500	STSX	4560	STSX	4620	STSX	4680	STSX	4740
STSX	4441	STSX	4501	STSX	4561	STSX	4621	STSX	4681	STSX	4741
STSX	4442	STSX	4502	STSX	4562	STSX	4622	STSX	4682	STSX	4742
STSX	4443	STSX	4503	STSX	4563	STSX	4623	STSX	4683	STSX	4743
STSX	4444	STSX	4504	STSX	4564	STSX	4624	STSX	4684	STSX	4744
STSX	4445	STSX	4505	STSX	4565	STSX	4625	STSX	4685	STSX	4745
STSX	4446	STSX	4506	STSX	4566	STSX	4626	STSX	4686	STSX	4746
STSX	4447	STSX	4507	STSX	4567	STSX	4627	STSX	4687	STSX	4747
STSX	4448	STSX	4508	STSX	4568	STSX	4628	STSX	4688	STSX	4748
STSX	4449	STSX	4509	STSX	4569	STSX	4629	STSX	4689	STSX	4749
STSX	4450	STSX	4510	STSX	4570	STSX	4630	STSX	4690		
STSX	4451	STSX	4511	STSX	4571	STSX	4631	STSX	4691		
STSX	4452	STSX	4512	STSX	4572	STSX	4632	STSX	4692		
STSX	4453	STSX	4513	STSX	4573	STSX	4633	STSX	4693		
STSX	4454	STSX	4514	STSX	4574	STSX	4634	STSX	4694		
STSX	4455	STSX	4515	STSX	4575	STSX	4635	STSX	4695		
STSX	4456	STSX	4516	STSX	4576	STSX	4636	STSX	4696		
STSX	4457	STSX	4517	STSX	4577	STSX	4637	STSX	4697		
STSX	4458	STSX	4518	STSX	4578	STSX	4638	STSX	4698		
STSX	4459	STSX	4519	STSX	4579	STSX	4639	STSX	4699		
STSX	4460	STSX	4520	STSX	4580	STSX	4640	STSX	4700		
STSX	4461	STSX	4521	STSX	4581	STSX	4641	STSX	4701		
STSX	4462	STSX	4522	STSX	4582	STSX	4642	STSX	4702		
STSX	4463	STSX	4523	STSX	4583	STSX	4643	STSX	4703		

District of Columbia)
) ss:
City of Washington)

I, KIM L. BARTMAN, Notary for the District of Columbia, hereby certify that the attached "Memorandum of Lease Supplement No. 2", dated as of December 15, 1999 between STATE STREET BANK AND TRUST COMPANY OF CONNECTICUT, NATIONAL ASSOCIATION, Assignor, and FIRST SECURITY BANK, N.A., Assignee, is a true and complete copy of the original thereof.

Certified this 15th day of December, 1999.

Kim L. Bartman
NOTARY PUBLIC

My commission expires: 3-31-2000