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DIRECT DIAL NUMBER

13688
 RECORDATION NO. File 142

JUN 30 1982-2 30 PM

June 30, 1982

STATE COMMERCE COMMISSION
 457-1634

HAND-DELIVERED

2-181A082

JUN 30 1982

Fee \$
 ICC Washington, D. C.

Ms. Agatha L. Mergenovich
 Office of the Secretary
 Recordation Office
 Interstate Commerce Commission
 12th Street and Constitution Avenue, N.W.
 Washington, D.C. 20423

Re: Lease Between MDFC Equipment
 Leasing Corporation, as Lessor,
 and United States Steel
 Corporation, as Lessee

Dear Ms. Mergenovich:

In accordance with the provisions of Section 11303 of the revised Interstate Commerce Act, 49 U.S.C. § 11303, and Part 1116 of Title 49 of the Code of Federal Regulations, I request, as special counsel for McDonnell Douglas Corporation (MDFC), that the enclosed document be recorded and filed with the Interstate Commerce Commission.

You will find enclosed herewith an original and two (2) copies of an Equipment Lease Agreement, dated as of June 15, 1982, by and between McDonnell Douglas Finance Corporation (MDFC), Equipment Leasing Corporation, as Lessor, and United States Steel, as Lessee. This Equipment Lease Agreement is intended to effectuate the lease of 111 new 100-ton Hot Ingot Transfer Cars, bearing Road Nos. ET - 51 - 161, inclusive.

The parties to this Equipment Lease Agreement are

MDFC Equipment Leasing Corporation
 P. O. Box 580
 100 Oceangate, Suite 900
 Long Beach, California 90801
 Attention: President

and

JUN 30 2 25 PM '82
 FEDERAL RECORDATION OFFICE

Richard W. Bryan
Richard W. Bryan
Richard W. Bryan

Ms. Agatha L. Mergenovich
June 30, 1982
Page two

United States Steel Corporation
600 Grant Street
Pittsburgh, Pennsylvania 15230
Attention: Vice President, Purchasing

You will also find enclosed herewith a check made payable to the Interstate Commerce Commission for the sum of Fifty Dollars (\$50.00) in payment of the requisite filing fee.

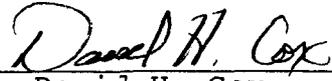
Would you please stamp, as filed, and return the enclosed copies to my office at your earliest convenience?

If you have any questions in this regard, please do not hesitate to contact me.

Sincerely yours,

JACKSON, CAMPBELL & PARKINSON, P.C.

By:



David H. Cox

DHC/lg

Enclosures As Stated

cc: John H. Kraus, Esquire

13688

RECORDATION NO. Filed 1425

MDFC Equipment Leasing Corporation
100 Oceangate, Long Beach, California 90801 90801 20 1982-2 30 PM

EQUIPMENT LEASE AGREEMENT

INTERSTATE COMMERCE COMMISSION

THIS EQUIPMENT LEASE AGREEMENT ("Lease"), is dated as of the 15th day of June, 1982, and is by and between MDFC Equipment Leasing Corporation, a Delaware corporation ("Lessor") and United States Steel Corporation, a Delaware corporation ("Lessee").

WITNESSETH:

1. Lease. Lessor hereby agrees, subject to satisfaction of the conditions hereinafter set forth, to lease to Lessee and Lessee hereby agrees to lease from Lessor each item of equipment, (individually called an "Item of Equipment" and collectively the "Equipment") described in each Individual Equipment Record executed and delivered by Lessor and Lessee with respect to an Item of Equipment ("IER") pursuant to the terms of this Lease.

2. Term. The term ("Term") of this Lease for an Item of Equipment shall be as set forth on the IER applicable to such Item of Equipment for such Item of Equipment and shall commence for such Item of Equipment on the date shown on such IER ("Commencement Date"). The word "Term" as used herein shall include any extensions of the original term pursuant to the terms of this Lease.

3. Rent. Lessee shall pay Lessor rent for an Item of Equipment throughout the Term as set forth in the IER

applicable to such Item of Equipment, without deduction or offset, in the amounts and at the times set forth in the IER applicable to such Item of Equipment. In the event Lessee shall be in default in the payment of any sum of money to be paid under this Lease, whether rent or otherwise, the Lessee shall pay Lessor, as additional rent, to the extent permitted by applicable law, interest on such unpaid sum from its due date to date of payment by Lessee at a rate equal to 125% of the Prime Rate or the maximum amount permitted by applicable law, whichever is lower (the "Overdue Rate"). Rent and all other amounts payable to Lessor hereunder shall be payable at the office of Lessor at 100 Oceangate, Suite 900, Long Beach, California 90802, Attention: Controller, (or at such other place as Lessor may from time to time designate in writing); except that payments of more than \$10,000 shall be made by Federal Funds wire transfer for the account of the Lessor to a bank to be designated by the Lessor, together with notice so as to provide Lessor with the use of the funds on or before 11 a.m., P.S.T., on the due date.

4. Taxes Against Lessor or Equipment. Lessee agrees to pay and to indemnify and hold Lessor harmless from, all license and registration fees and sale, use, personal property, stamp or other taxes, levies, imposts, duties, charges or withholdings of any nature whatsoever together with any penalties, fines or interest thereon (collectively, "taxes, fees or other charges") imposed against Lessor, Lessee or the Equipment or any part thereof by any Federal, state or local

government or taxing authority, during the term or in connection with the termination of this Lease, upon or with respect to the Equipment or any part thereof or upon the purchase, ownership, delivery, leasing, possession, use, operation, return or other disposition thereof, or upon the rentals, receipts or earnings arising therefrom, or upon or with respect to this Lease excluding, however, (i) any taxes imposed by the Federal government on, based on, or measured by, the net income of the Lessor (including any taxes on or measured by any item of tax preference) and (ii) any of the following taxes imposed by any taxing authority other than the Federal government: (x) any income taxes (including any taxes on or measured by any item of tax preference) or franchise taxes on, based on, or measured by, the net income of the Lessor. In case any report or return is required to be made with respect to any obligation of Lessee under this Section or arising out of this Section, Lessee will either prepare and file such report or return in such manner as will show the ownership of the Equipment in Lessor and send a copy of such report or return to Lessor or will notify Lessor of such requirement and Lessee will prepare such report or return for filing by Lessor in such manner as shall be satisfactory to Lessor. Lessor will file such report or return promptly upon receipt. If claim is made against Lessor for any taxes, fees for other charges referred to in this Section, Lessor shall promptly notify Lessee. If reasonably requested by Lessee in writing, Lessor shall, at

LESSOR 

Lessee's expense, take such action as Lessee may reasonably request with respect to such asserted liability, provided that Lessee furnishes an opinion of in-house counsel, which opinion and counsel shall both be reasonably satisfactory to Lessor, to the effect that a reasonable basis exists for such action, and if reasonably so requested by Lessee, any payment by Lessor of such tax, fee or other charge shall be made under protest, if protest is necessary and proper. If payment is made, Lessor shall, at Lessee's expense, take such action as Lessee may reasonably request to recover such payment and shall, if requested, permit Lessee in Lessor's name to file a claim or prosecute an action to recover such payment. All of the obligations of Lessee under this Section with respect to any taxes, fees, or other charges imposed or accrued before the expiration or other termination of this Lease shall continue in full force and effect notwithstanding such expiration or other termination and are expressly made for the benefit of, and shall be enforceable by, Lessor.

5. Lessee's Failure to Pay Taxes, Etc. Should Lessee fail to make any payment or do any act as herein provided, then Lessor shall have the right, but not the obligation, without releasing Lessee from any obligation hereunder, to make or do the same, and to pay, purchase, contest or compromise any Lien (as hereinafter defined) not permitted hereunder which in Lessor's judgment appears to affect the Equipment or Lessor's rights with respect thereto, and in exercising any such rights, incur any liability and expend whatever amounts which it

reasonably deems necessary therefor. All sums so incurred or expended by Lessor shall be without demand immediately due and payable by Lessee and shall bear interest at the Overdue Rate from the date so incurred or expended by Lessor to the date Lessor is reimbursed therefor by Lessee.

6. Use and Ownership. Lessee shall use, operate, maintain and store the Equipment in a careful and proper manner and shall comply with all laws, ordinances and regulations in any way relating to the possession, use, operation or maintenance of the Equipment. Lessee shall use the Equipment only in the manner contemplated by the manufacturer thereof. Lessee agrees to pay all costs incurred in connection with the use and operation of each Item of the Equipment, during the Term thereof, including but not limited to, repairs, maintenance, storage and servicing, except to the extent that such costs are paid by the manufacturer.

Lessee acknowledges and agrees that it does not have and will not acquire legal title to the Equipment, it being expressly understood that this Lease is an agreement of lease only. The Equipment is and shall at all times remain the sole and exclusive property of Lessor. The only interest Lessee shall have in the Equipment is that of a lessee hereunder. Lessee shall affix to each Item of Equipment and keep and maintain, plainly and distinctly, permanently and conspicuously upon each such Item of Equipment the following words:

"Owned by MDFC Equipment Leasing Corporation
Owner-Lessor"

Lessee shall keep the Equipment free from any markings or labeling which might be interpreted as a claim of ownership thereof by Lessee or any party other than Lessor or its assigns, except as is customary for leased equipment of this type. Lessee shall not remove an Item of Equipment from the location set forth in the IER applicable to such Item of Equipment or transfer possession of the Equipment in any manner without Lessor's prior written consent. Upon demand by Lessor, Lessee promptly shall give Lessor written notice of the exact location of the Equipment.

7. Alterations. Lessee shall not make any alterations, additions or improvements to the Equipment without the prior written consent of Lessor; provided, Lessee shall be permitted to make alterations required by any governmental law or regulation. All such alterations, additions or improvements so consented to by Lessor shall become the property of Lessor and shall be free of all Liens. If requested by Lessor, Lessee shall provide a bill of sale to Lessor for all such alterations, additions or improvements.

8. Maintenance and Repair. Lessee, at its sole cost and expense, shall keep the Equipment in good operating order, repair, condition and appearance and shall furnish any and all parts, mechanisms or devices required to keep the Equipment in good mechanical and working order.

9. Delivery and Acceptance. Prior to execution of each IER Lessee shall have made at its expense all necessary inspections and tests of the Item or Items of Equipment

referred to therein, to determine whether each such Item of Equipment conforms to the Lessee's specifications . Upon execution of each IER by Lessee, the Item or Items of Equipment described therein shall be deemed to conform to Lessee's specifications, shall be deemed to be in good condition and without defects and shall be deemed to be an Item of Equipment subject to the terms of this Lease.

10. Inspection; Lessee Reports. Lessor shall at all times during normal business hours have the right to enter the premises where the Equipment may be located for the purpose of inspecting and examining the Equipment, its condition, use, and operation to ensure compliance by Lessee with its obligations hereunder, provided, that Lessor shall have no duty to inspect and shall not incur any liability or obligation by reason of not making any such inspection.

Lessee shall immediately notify Lessor of any accident connected with the Equipment which results in bodily injury or in property damage in excess of 10% of the Stipulated Loss Value in effect at the time, including in such report the time, place and nature of the accident, the damage caused to property, the names and addresses of persons injured and of witnesses, and such other information as may be relevant to such accident.

Lessee shall, as soon as practicable after the close of each quarter and fiscal year of Lessee during the Term, furnish to Lessor copies of Lessee's financial reports prepared by it as of the close of the period ended, including

Lessee's balance sheet and profit and loss statement, with said fiscal year reports certified to by a recognized firm of independent certified public accountants. Further, Lessee agrees to furnish Lessor from time to time such other information as Lessor may reasonably request.

11. Warranties. LESSOR IS NOT A MANUFACTURER OF THE EQUIPMENT OR A DEALER IN SIMILAR EQUIPMENT AND HAS NOT INSPECTED THE EQUIPMENT PRIOR TO DELIVERY TO AND ACCEPTANCE BY LESSEE. LESSOR BY VIRTUE OF HAVING LEASED THE EQUIPMENT UNDER THIS LEASE OR BY VIRTUE OF ANY NEGOTIATIONS IN RESPECT OF THIS LEASE HAS NOT MADE AND DOES NOT MAKE ANY REPRESENTATION OR WARRANTY, EXPRESS OR IMPLIED, AS TO TITLE, CONDITION, COMPLIANCE WITH SPECIFICATIONS, QUALITY, DURABILITY, SUITABILITY, MERCHANTABILITY OR FITNESS FOR USE OR FITNESS FOR A PARTICULAR PURPOSE OR ANY OTHER WARRANTY WHATSOEVER, EXPRESS OR IMPLIED, WITH RESPECT TO THE EQUIPMENT. THE EQUIPMENT IS LEASED HEREUNDER BY LESSOR "AS-IS".

Lessor hereby represents to Lessee that Lessor has the full right and authority to enter into this Lease on the terms herein stated, and that, conditioned upon Lessee performing all of the terms, covenants and conditions hereof, Lessor, its successors and assigns will not disturb Lessee's peaceable and quiet possession and use of the Equipment during the Term of this Lease.

So long as and only so long as no Event of Default has occurred and is continuing, Lessor hereby authorizes Lessee during the Term of this Lease to assert for the Lessor's

account all of its right, title and interest in, under and to any warranty in respect of the Equipment issued by the manufacturer thereof, and agrees to execute and deliver such further instruments as may be reasonably necessary to enable Lessee to enforce such warranty. All claims or actions on any warranty shall be made or prosecuted by Lessee, at its sole cost and expense, and Lessor shall have no obligation whatsoever to make any claim on such warranty. Any recovery under such a warranty shall be applied first to restore the Equipment; second, to pay the reasonable out-of-pocket expenses Lessee incurs in enforcing such warranty claim; and third, to pay any balance to Lessor. Lessor further authorizes Lessee to obtain whatever service to the Equipment the manufacturer customarily renders, provided that no such service shall be at the cost or expense of the Lessor.

12. Insurance. Lessee shall have the right to self-insure. To the extent at any time throughout the Term of this Lease, Lessee at its own expense shall maintain with respect to each Item of Equipment, as provided in the IER relating thereto, (a) all risk physical loss insurance on such Item of Equipment for an amount at least equal to the Stipulated Loss Value set out in the IER for such Item of Equipment from time to time, and (b) public liability and property damage insurance with respect to such Item of Equipment, such insurance shall (i) with respect to liability insurance, name Lessor as an insured, (ii) with respect to all risk physical loss insurance, name Lessor as loss payee. There

shall be no right of contribution with respect to any insurance maintained by Lessor. For purposes of this Lease the term "Stipulated Loss Value" for an Item of Equipment as of any date of computation shall be the product of (x) the cost paid by Lessor for such Item of Equipment as set forth in the IER applicable to such Item of Equipment and (y) that Stipulated Loss Value percentage set forth in such IER opposite the applicable rental payment with respect to such Item of Equipment. The applicable rental payment shall be that rental payment which includes the rental for the date of computation.

13. Risk, Event of Loss, Condemnation.

(a) Risk: Commencing on the Commencement Date and continuing until the expiration of the Term of this Lease and the return by Lessee of the Equipment to Lessor pursuant to the provisions hereof, Lessee assumes the entire risk of any Event of Loss (as defined below) and no such Event of Loss shall relieve Lessee of any of its obligations hereunder.

(b) Definition - Event of Loss: For purposes of this Section an Event of Loss with respect to an Item of Equipment shall mean any of the following events: (i) the actual or constructive total loss of such Item of Equipment; or (ii) such Item of Equipment shall become lost, stolen, destroyed, damaged beyond repair or permanently rendered unfit for its intended use for any reason whatsoever; or (iii) the condemnation, confiscation or seizure of, or requisition of title to or use of, such Item of Equipment; or (iv) the

termination, for any reason whatsoever, of this Lease by operation of law.

(c) Deprivation Constituting an Event of Loss:

Upon the occurrence of an Event of Loss, Lessee shall pay or cause to be paid to Lessor, within 30 days of the date of loss, in immediately available funds: (i) accrued rentals on a daily basis, if any, in respect of such Item of Equipment to the date of such Event of Loss, (ii) the Stipulated Loss Value for such Item of Equipment computed as of the date of such Event of Loss, (iii) interest on the unpaid balance of the amount set forth in (ii) above at the Prime Rate from the date of such Event of Loss to the date thirty days thereafter, (iv) any taxes which may be due, and (v) all other unpaid amounts due hereunder. Any amounts not paid when due under the preceding sentence shall bear interest at the Overdue Rate. At such time as Lessor has received the sum of (i), (ii), (iii) (iv) and (v) above, the obligation of Lessee to pay rent hereunder with respect to such Item of Equipment shall terminate and Lessor will transfer to Lessee, without recourse or warranty, "as is, where is", all of Lessor's right, title and interest, if any, in and to the Item of Equipment with respect to which such Event of Loss occurred.

(d) Deprivation Not Constituting an Event of

Loss: In the event of damage to any Item of Equipment not constituting an Event of Loss, Lessee shall remain obligated to make all payments of rent and other amounts due with respect to such Item of Equipment which may become due hereunder in the

same manner as if such damage had not occurred. Lessee shall repair and restore such Item of Equipment to the condition it was in immediately prior to the occurrence which gave rise to such payment (assuming such Item of Equipment was maintained in accordance with the terms of this Lease); provided such repair shall be considered an act of Lessee for purposes of Section 28 for which Lessor shall be indemnified if such act results in a Loss.

(e) Application of Payments: Upon the occurrence of any Event of Loss, Lessor shall be entitled to and shall receive the entire award, judgment, settlement, insurance proceeds, if any, or payments and all installments thereof to the extent of Lessee's obligations under 13(c) hereof. Lessee hereby assigns to Lessor any right or interest Lessee may have or may hereafter acquire in any such award or payment.

14. Indemnity. Lessee agrees to defend at its own cost and to indemnify and hold harmless Lessor, its successors and assigns, and their respective agents and employees, from and against any and all losses, claims, patent infringements, costs, expenses, (including attorneys' fees) damages and liabilities (including those for strict liability in tort), however, caused, resulting directly or indirectly in any manner from the issuance of Lessor's purchase order, assignment of Lessee's purchase order or agreement to purchase, ownership, purchase, Lessee's failure, delay or refusal to accept delivery, lease, possession, return, disposition, or directly or indirectly from or pertaining to the use, condition (including without limitation latent or other defects whether or not discoverable) or operation of

the Equipment or the performance of this Lease (including without limitation such losses, claims, costs, expenses, damages and liabilities arising from the death or injury to agents or employes of Lessee or Lessor or any third person, or damage to the property of Lessee or Lessor, their agents or employes, or any third person) except for such damages, losses, expenses or liabilities arising out of the gross negligence or willful misconduct of Lessor, its agents or employes. This indemnification shall survive the expiration or other termination of this Lease and is for the benefit of and enforceable by the Lessor.

15. Return of Equipment. Upon the expiration or earlier termination of this Lease with respect to the Item(s) of Equipment, the Lessee, at its own risk and expense, will return such Item(s) of Equipment then subject to this Lease to the Lessor pursuant to the Lessor's instructions to a location within 400 miles of Pittsburgh, Pennsylvania as designated by Lessor, within thirty (30) days following receipt of Lessor's instructions. Such Equipment, upon redelivery shall be free and clear of all mortgages, liens, security interest charges, encumbrances and claims. If Lessor shall so require, the Lessee shall provide free storage and continue to self-insure for such Item(s) of Equipment for a period not exceeding ninety (90) days from the expiration date or the last day of any lease extension period therefor.

Upon return of such Item(s) of Equipment, Lessor or its agent shall inspect the Equipment; if in the Lessor's

opinion the Equipment is not in compliance with the conditions hereinafter described, a mutually acceptable independent appraiser (or if no such appraiser has been selected within 15 days prior to the expiration or earlier termination of the Lease, the American Appraisal Company) shall be appointed by the Lessor to inspect the Equipment for the purpose of determining the repairs, additions or replacements, if any, which are necessary to place the Equipment in the condition hereinafter described.

At the time of return, the Item(s) of Equipment shall:

- (i) Be in good appearance and free of all advertising or insignia placed therein by Lessee; and
- (ii) Be mechanically and structurally sound, free from excessive rust and corrosion; and in the same good order and condition as when delivered to Lessee hereunder, with no missing or damaged parts, normal wear and tear excepted.

Lessee shall pay for all repairs and replacements necessary to place the equipment in the condition described herein which shall be effectuated immediately.

In the event any necessary repairs or replacements are not completed within seven days from the expiration or early termination date, Lessee shall pay to Lessor, interim rent equal to the daily rent equivalent of the periodic rent set forth in the IER covering the Equipment, for each day in excess of the lease term, until such repairs and replacements are completed and the units of Equipment involved are returned to

Lessor, for each unit involved. Said payment shall be made on the date said units of Equipment are returned to Lessor, (but not less frequently than monthly).

16. Default, Remedies, Damages.

(a) Defaults: The following events shall constitute Events of Default:

(1) Lessee shall fail to make any payment to Lessor or to third parties, when due under this Lease and such failure to pay shall continue for period of ten (10) or more days after the due date thereof; or

(2) Lessee shall fail to perform or observe any other covenant, condition, or agreement to be performed or observed by it hereunder and such failure shall continue unremedied for period of thirty (30) days after notice; provided, that such thirty day period shall be extended if (i) such failure cannot be cured within the thirty days, (ii) Lessee shall diligently proceed to cure such failure, and (iii) such extension shall not result in any forfeiture of the Lessor's rights in the Equipment; or

(3) Any representation or warranty made by Lessee herein or in any document or certificate furnished Lessor in connection herewith shall prove to be incorrect at any time in any material respect after notice and such failure shall continue unremedied for a period of 30 days; provided, that such thirty day period shall be extended if (i) such failure cannot be cured within the thirty days, (ii) Lessee shall diligently proceed to cure such failure, and (iii) such

extension shall not result in any forfeiture of the Lessor's rights in the Equipment; or

(4) There shall (i) be entered a decree or order for relief by a court having jurisdiction in respect of Lessee in an involuntary case under the federal bankruptcy laws, as now or hereafter constituted, or any other applicable federal, state or foreign bankruptcy, insolvency or other similar law, or appointing a receiver, liquidator, assignee, custodian, trustee, sequestrator (or similar official) of Lessee or for all or substantially all of its property, or ordering the winding-up or liquidation of its affairs and the continuance of any such decree or order unstayed and in effect for a period of 60 consecutive days, or (ii) be commenced by Lessee a voluntary case under the federal bankruptcy laws, as now constituted or hereafter amended, or any other applicable federal or state bankruptcy, insolvency or other similar law, or the consent by it to the appointment of or taking possession by a receiver, liquidator, assignee, trustee, custodian, sequestrator (or other similar official) of Lessee or for all or substantially all of its property or the making by it of any assignment for the benefit of creditors.

(b) Remedies: Upon the occurrence of any Event of Default and at any time thereafter so long as the same shall be continuing, Lessor, at its option, may declare this Lease in default and Lessor may do one or more of the following with respect to the Equipment or any Item of Equipment as Lessor in its sole discretion shall elect, to the extent permitted and

subject to compliance with any mandatory requirements of applicable law:

(1) Proceed by appropriate court action or actions either at law or in equity, to enforce performance by Lessee of the applicable covenants of this Lease and to recover damages for the breach thereof;

(2) Repossess with or without notice and sue for the rentals due hereunder as they accrue without notice and at Lessee's costs and expenses;

(3) Repossess and without terminating the Lease hold the Item of Equipment until Lessee shall have complied with all obligations under the Lease;

(4) Repossess with or without notice and sell, relet, use, hold or otherwise dispose of the Item of Equipment;

(5) Without repossessing, declare all unpaid rentals immediately due and payable;

(6) Repossess and terminate the Lease.

(c) Damages: Lessor and Lessee agree that the measure of damages is impossible to determine in the absence of prior agreement. Therefore, the parties agree that as damages for the loss of a bargain and not as a penalty in the case of sale or reletting after repossession Lessor shall be entitled to:

(i) Sale: Where a sale with respect to an Item of Equipment has occurred, the excess, if any, of the Stipulated Loss Value with respect to such Item of Equipment at

the time of sale over the Net Proceeds of Sale with respect to such Item of Equipment. Where a sale has not yet occurred, the excess of the then Stipulated Loss Value with respect to such Item of Equipment at the time of determination (such time to be specified by the Lessor) over the then Fair Market Sales Value with respect to such Item of Equipment.

(ii) Re-lease: Where a re-lease with respect to an Item of Equipment has occurred, the deficiency between the aggregate rentals due under the re-lease with respect to such Item of Equipment discounted at the Discount Rate and the greater of (a) the Stipulated Loss Value at re-lease, or (b) the aggregate remaining unpaid lease rentals with respect to such Item of Equipment due hereunder discounted at the Discount Rate. Where a re-lease with respect to such Item of Equipment has not yet occurred, the deficiency between the Aggregate Fair Market Rental Value with respect to such Item of Equipment discounted at the Discount Rate and the greater of (a) the Stipulated Loss Value with respect to such Item of Equipment at time of determination (such time to be specified by the Lessor), or (b) the aggregate remaining unpaid lease rentals thereunder discounted at the Discount Rate, and

(iii) In addition to either (i) or (ii) above, Lessor shall be entitled to: (a) the unpaid rent from default until sale, re-lease or determination by Lessor of damages, and (b) interest on all amounts due including rent and damages from date due until payment at the Overdue Rate.

For purposes of this Lease the following definitions apply:

(1) Discounted: Reduction to present value as of the date of sale, re-lease or determination of damages, whichever is applicable, at the Discount Rate and at a frequency equal to the frequency of rental payments under this Lease.

(2) Aggregate Fair Market Rental or Aggregate Fair Market Sales Value: The fair market rental value or fair market sales value of an Item of Equipment as determined by a recognized independent appraiser selected by Lessor.

(3) Net Proceeds of Sale: The consideration received by Lessor upon sale of an Item of Equipment less all expenses associated directly or indirectly with sale including but not limited to refurbishing, repair, advertising, freights, financing costs.

(4) Discount Rate: A rate equal to the Prime Rate at the Date of Default.

(5) Prime Rate: a rate of interest equal to the prime rate quoted from time to time by Mellon Bank, N.A., Pittsburgh, Pennsylvania.

(d) Each and every power and remedy herein specifically given to Lessor, shall be in addition to every other power and remedy specifically so given or now or hereafter existing a law or in equity, and each and every power or remedy may be exercised from time to time or simultaneously

and so often and in such order as may be deemed expedient by Lessor. All such powers and remedies shall be cumulative to the extent permitted by applicable law, and the exercise of one shall not be deemed a waiver of the right to exercise any other or others. No delay or omission of Lessor in the exercise of any such power or remedy and no renewal or extension of any payments due hereunder shall impair any such power or remedy or shall be construed to be a waiver of any default or an acquiescence therein. In the event that Lessor shall bring any suit or action to enforce any of its rights hereunder, then in such suit or action Lessor may recover reasonable expenses, including attorneys' fees, and the amount thereof shall be included in such judgment.

Lessee hereby appoints Lessor, Lessee's irrevocable agent and attorney-in-fact to execute all documents deemed necessary to release, terminate and void Lessee's interest in the Equipment and to file said documents for recordation with appropriate agencies provided that an Event of Default has occurred and Lessor in its discretion deems use of this agency necessary to effect any remedy Lessor chooses to take.

17. Assignment by Lessee. Lessee shall not transfer, assign, pledge or hypothecate this Lease, the Equipment or any part thereof or any interest therein, without the prior written consent of Lessor. Consent to any of the foregoing acts shall not be deemed to be consent to any subsequent similar act. Notwithstanding the foregoing, Lessee shall have the right to assign this Lease to any of its wholly-owned subsidiaries

without the consent of Lessor, provided Lessee shall notify Lessor of such assignment within 30 days thereof. Any such assignment shall in no way relieve Lessee of any obligations under this Lease.

18. Assignment by Lessor. Lessor may assign, pledge or in any other way transfer this Lease and the Equipment in whole or in part, or any interest therein without notice to Lessee and Lessee shall execute such consents thereto as may be required by Lessor. Lessor will promptly notify Lessee of such action. Should this Lease or any interest therein be assigned or should the rentals hereunder be assigned, no breach or default by Lessor of this Lease or any other agreement between Lessee and Lessor shall excuse performance by Lessee of any provision hereof, and no assignee shall be obligated to perform any covenant, condition or obligation required to be performed by Lessor hereunder. The right of such assignee shall be free of all defenses, setoffs and counterclaims which Lessee might now or hereafter be entitled to assert against Lessor.

19. Personal Property. The Equipment shall remain personal property regardless of whether it becomes affixed or attached to real property or permanently rests upon any real property or any improvement thereon, and Lessee shall do all acts and enter into all agreements necessary to insure that the Equipment remains personal property.

Lessee shall keep the Equipment free and clear of any liens, charges, encumbrances or claims of the owner or owners of any interest in the real estate on which it is installed and

any purchaser of or present or future creditor obtaining a lien on such real estate, and if appropriate or required by Lessor shall obtain and deliver to the Lessor on the Commencement Date a waiver of any such liens or claims as to the Equipment in recordable form satisfactory to Lessor.

20. Liens. Lessee shall not directly or indirectly create, incur, assume or suffer to exist any mortgage, pledge, lien, charge, encumbrance, security interest, right or claim of any kind ("Lien") on, or with respect to, any Item of Equipment, title thereto or any interest therein, except:

(i) the respective rights of Lessor and Lessee under the Lease;

(ii) Liens which result from claims against or acts of Lessor not related to its interest in the Equipment;

(iii) Liens for taxes either not yet due or being contested in good faith and by appropriate proceedings so long as such proceedings do not involve any danger of the sale, forfeiture or loss of any Item or Equipment or any interest therein; and

(iv) inchoate materialmen's, mechanics', workmen's, repairmen's employees' or other like Liens arising in the ordinary course of business and securing obligations which are not delinquent, or which are being contested by Lessee in good faith and by appropriate proceedings so long as such proceedings do not involve any danger of the sale, forfeiture or loss of such Item or any interest therein.

Lessee will promptly notify Lessor in writing of the existence of any Lien not excepted above, if the same shall arise at any time, and will promptly, at Lessee's expense, cause any such Lien to be duly discharged, dismissed and removed or fully bonded as soon as possible, but in any event within thirty days after the existence of the same shall have first become known to Lessee.

21. Prohibition Against Setoff, Counterclaim, Etc.

Lessee's obligation to pay all amounts due hereunder shall be absolute and unconditional and shall not be affected by any circumstance whatever, including, without limitation (i) any setoff, counterclaim, defense, or other right which Lessee may have against Lessor, (ii) any defect in the title, condition, design, operation, or fitness for use of, or any damage to or loss or destruction of, the Equipment, or any interruption or cessation in the use of possession thereof by Lessee for any reason whatsoever, or (iii) any insolvency, bankruptcy, reorganization or similar proceedings by or against Lessee or Lessor.

22. Representation, Warranties and Covenants of

Lessee. Lessee represents, warrants and covenants: (i) that it is a duly organized corporation with necessary power and qualifications to perform this Lease, (ii) that this Lease has been duly authorized by all necessary corporate action on the part of Lessee and will not contravene or breach any legal, organizational or contractual regulation binding upon Lessee, (iii) that this Lease constitutes valid, binding and

enforceable obligations of Lessee and is enforceable in accordance with its terms, (iv) that there are no suits or proceedings pending or threatened against Lessee which may have a material adverse effect on Lessee's financial condition or business, and (v) that no material adverse change in Lessee's financial condition as represented in its most recent financial statements submitted to Lessor has occurred.

23. Attorneys' Fees. In the event of any action at law or suit in equity in relation to this Lease, the losing party, in addition to all other sums which it may be called upon to pay, will pay to the prevailing party the amount of its attorney's fees.

24. Notices. All notices required under the terms and provisions hereof shall be in writing and addressed (i) if to Lessee:

United States Steel Corporation
600 Grant Street
Pittsburgh, Pennsylvania 15230

Attention: Vice President, Purchasing

With copy to: General Manager Leasing, Financial Services
United States Steel Corporation
600 Grant Street
Pittsburgh, Pennsylvania 15230

or at such other address as Lessee shall from time to time designate in writing to Lessor, or (ii) if to Lessor:

MDFC Equipment Leasing Corporation
100 Oceangate, Suite 900
Long Beach, California 90802

Attention: President

or at such other address as Lessor shall from time to time designate in writing to Lessee.

25. Conditions Precedent. As conditions precedent to Lessor's duties under this Lease, Lessee shall furnish Lessor on or before the Commencement Date for the first IER under this Lease the following, all of which shall be satisfactory to Lessor: (a) an opinion of counsel for Lessee with respect to those representations set forth in Section 22 (i) through (iv) inclusive hereof and with respect to such other matters as Lessor may require, (b) Lessee's management authority authorizing this Lease and Lessee's performance hereunder certified by the Secretary or any Assistant Secretary of Lessee, and (c) such other documents and evidences of authority for Lessee as Lessor may require.

26. Miscellaneous. This Lease shall in all respect be governed by and construed in accordance with the laws of the State of California including all matters of construction, validly, effect and performance. Venue for all actions under this Lease shall be in the State of California, Counties of Los Angeles or Orange.

No delay or omission to exercise any right, power or remedy accruing to Lessor upon any breach or default by Lessee under this Lease shall impair any such right, power or remedy of Lessor, nor shall any such delay or omission be construed as a waiver of any breach or default, or of any similar breach or default thereafter occurring; nor shall any waiver of a single breach or default be deemed a waiver of any subsequent breach

of default; nor shall consent by Lessor to any act of Lessee be deemed to be consent to any subsequent similar act.

Any provision of this Lease which is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be ineffective to the extent of such prohibition or unenforceability without invalidating the remaining provisions hereof, and any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction.

To the extent permitted by applicable law, Lessee hereby waives any provision of law which renders any provision of this Lease prohibited or unenforceable in any respect. No term or provision of this Lease may be changed, waived, discharged or terminated orally, but only by an instrument in writing signed by the party against which the enforcement of the change, waiver, discharge or termination is sought. This Lease shall constitute an agreement of lease, and nothing herein shall be construed as conveying to Lessee any right, title or interest in any Item of Equipment except as a lessee only.

27. Recording, Registration and Filing. Lessee shall, at its expense, accomplish all recordings, registrations and filings of this Lease, required by law or requested by Lessor to protect Lessor's title and interests in the Equipment, and shall furnish Lessor with evidence satisfactory to Lessor of each such recording, registration and filing.

28. Tax Indemnity. Lessee hereby represents and warrants to Lessor (such term for the purpose of this Section 28 meaning Lessor and the corporations with which Lessor consolidates its United States federal income tax returns) that:

(1) the Term of this Lease for each Item of Equipment (including extensions thereof except any renewals or extensions at the option of the Lessee at fair rental value at the time of such renewal or extension) does not exceed 80% of the useful life of such Item of Equipment;

(2) all of the Equipment is new, unused and eligible for investment tax credit ("Investment Tax Credit") of not less than the percentage specified in the IER for each Item of Equipment;

(3) all of the Equipment is recovery property of the class specified in the IER for each Item of Equipment;

(4) Lessor's Cost of the Equipment, as described in the IER, does not exceed the fair market value of the Equipment; and

(5) each Item of Equipment was or will be placed in service on or after the Commencement Date.

Lessee covenants to Lessor and agrees that:

(1) it will characterize the relationship herein established as a lease and will treat it as such for all purposes;

(2) Lessor shall have the sole right to utilize and to claim the Investment Tax Credit pursuant to Section 46 of the Internal Revenue Code of 1954, as amended ("Code") and

the regulations from time to time promulgated thereunder and the accelerated cost recovery deductions ("ACRS Deductions") provided by Section 168 of the Code and the regulations from time to time promulgated thereunder for the recovery period specified in the IER for each Item of Equipment;

(3) it shall not utilize or claim or attempt to utilize or claim the Investment Tax Credit or the ACRS Deductions for any purposes whatsoever;

(4) it will neither take any action, nor fail to take any action, which will have the result of causing the Lessor to lose or to recapture all or any part of the Investment Tax Credit or ACRS Deductions attributable to the Equipment, or its ownership thereof; and

(5) each Item of Equipment will be used in the United States as part of the normal business operations of the Lessee.

If as a result of any act or failure to act of Lessee (other than an act or failure to act explicitly required by the terms hereof) or if any of the Lessee's representations or warranties set forth in this Section 28 prove incorrect for any reason whatsoever at the time made, and if as a result thereof the Lessor loses all or any part of the benefit of the Investment Tax Credit or the ACRS Deductions attributable to the Equipment or is required to recapture all or any part of any of the Investment Tax Credit or ACRS Deductions attributable to the Equipment (such loss or recapture hereinafter referred to as a "Loss"), the Lessee shall

indemnify and shall pay to the Lessor, with respect to each Loss, from time to time, a sum, which, after deduction of all federal income taxes required to be paid by Lessor in respect of the receipt of such sum shall be equal to (a) the amount of any additional Federal income taxes actually paid with respect to such Loss, plus (b) the amount of any penalties, interest and other additions to tax (excluding any penalties, interests, and other additions to tax resulting from the failure of Lessor to file returns which are proper and timely as to matters unrelated to the transactions contemplated by this Agreement) which may be payable by Lessor in connection with the Loss. If, as a result of any Loss for which indemnification is paid by the Lessee pursuant to this Section, the aggregate Federal income taxes paid by the Lessor for any taxable year shall be less than the amount of such taxes which would have been payable by the Lessor had no such Loss occurred, and if such reduction in taxes was not taken into account in determining the amount of indemnification payable by the Lessee pursuant to this Section, then the Lessor will pay the Lessee the amount of such difference in taxes plus an amount equal to any additional tax benefits realized by the Lessor as a result of any payment pursuant to this sentence; provided, Lessor shall in no case be required to pay the Lessee an amount in excess of the amount Lessee has paid pursuant to the terms of this Section 28 with respect to such Loss.

The liability of the Lessee to make any indemnity payments hereunder shall become fixed at the time Lessor makes payment of the tax attributable to the Loss, or if Lessor is

not required to make payment of tax with respect to the Loss, the date on which Lessor files its tax return for the taxable year in which such Loss occurs, and shall be due and payable within 15 days after receipt by Lessee of written notice from Lessor as to the fixing of such liability, but in no case shall any payment be payable prior to the time Lessor pays such tax. Lessee shall pay interest on any indemnity payment not made when due at the Overdue Rate. Lessee shall have the right, at its expense, to have any amounts payable hereunder confirmed by Lessor's independent certified public accountants.

In the event a claim shall be made by the Internal Revenue Service which, if successful, would result in the loss of the Investment Tax Credit or ACRS Deductions under circumstances which would require the Lessee to indemnify the Lessor for such loss, the Lessor hereby agrees to take such action in connection with contesting such claim as the Lessee shall reasonably request in writing, provided that: (i) within 30 days after written notice of such claim by Lessor, the Lessee shall request that such claim be contested; (ii) Lessor, at its option, may forego any and all administrative appeals, proceedings, and conferences with the Internal Revenue Service (provided, such decision does not adversely affect the ability of Lessor to otherwise contest such claim in the United States Tax Court, the United States Court of Claims, or the United States District Court) and may, at its sole option, either pay the tax claimed and sue for a refund in the appropriate forum selected by Lessor or contest such claim in the United States

Tax Court, considering however, in good faith such request as the Lessee shall make concerning the appropriate forum in which to proceed; (iii) prior to taking such action, the Lessee shall have furnished the Lessor with an opinion of independent tax counsel, reasonably satisfactory to Lessor, to the effect that a reasonable basis exists for taking such action; and (iv) Lessee shall have indemnified Lessor in a manner reasonably satisfactory to it for any liability, loss, or expenses which Lessor may incur as the result of contesting such claim, and (v) in the event Lessor shall pay the tax claimed and then seek a refund and the final determination of such claim shall be adverse to Lessor, Lessee shall pay Lessor interest at the Prime Rate on the amount of the tax paid attributable to the portion of the investment tax credit or depreciatrion deduction lost, computed from the date of payment of such tax to the date Lessee shall reimburse Lessor for the payment of such tax. In the case of any such claim by the Internal Revenue Service referred to above, Lessor agrees to promptly notify the Lessee in writing of such claim and agrees not to make payment of the tax claimed for at least 30 days after the giving of such notice and agrees to cooperate with Lessee in good faith in order to contest effectively any such claim. If any such claim shall be made by the Internal Revenue Service and Lessee shall have reasonably requested Lessor to contest such claim and shall have duly complied with all provisions of this paragraph, the Lessee's liability with respect to the investment tax credit or depreciation deduction lost as a consequence of such

claim shall become fixed upon final determination of the liability of Lessor for the tax claimed and after giving effect to any refund obtained; but in all other cases the liability of Lessee shall become fixed and payable as provided in the immediate preceding paragraph.

Notwithstanding anything to the contrary set forth in this Section, any Loss which would otherwise be indemnified by the Lessee under such paragraph shall not be subject to indemnification to the extent that such Loss is a result of (i) the occurrence of any event which causes the Lessee to pay the Stipulated Loss Value of the Equipment or (ii) the failure of the Lessor to take timely action in contesting a claim made by the Internal Revenue Service with respect to such Loss if the Lessor was required to take such action pursuant to this Section unless such failure results from the failure by the Lessee to furnish to the Lessor information timely requested by the Lessor.

The indemnification provided herein shall survive the expiration or other termination of the Lease.

Lessee agrees that Lessor shall be entitled to the extent permitted by law to realize any state or local income tax benefits attributable to ownership of the Equipment.

29. Options.

(a) Fair Market Value Purchase Option. Lessee is hereby granted an option, which option shall not be assignable, to purchase AS-IS-WHERE-IS all, but not less than all, of the Equipment covered by any IER under this Lease, at

the expiration of the Term for an amount equal to the sales price for such Equipment, F.O.B. buyer's place of business, that would then be obtained in an arms-length transaction between an informed and willing buyer and an informed and willing seller under no compulsion to sell.

The exercise of said option is conditioned upon the happening of the following conditions precedent: (a) Lessee has performed all of the terms and conditions of this Lease and of all other agreements between Lessor and Lessee, at the time and in the manner required therein and that neither an Event of Default nor an event which with due notice and/or lapse of time would constitute an Event of Default shall have occurred and be continuing under the Lease or any other such agreement; Lessor has received written notice of the election to exercise said option at least one hundred twenty (120) days' prior to the date upon which the original Term of the first IER of this Lease expires; and Lessee has paid to Lessor the Fair Market Value price, as set forth below, together with all taxes on or measured by such purchase price.

The Fair Market Value shall be an amount mutually agreed upon by Lessor and Lessee. Lessee's estimate of Fair Market Value of the Equipment covered by this first expiring IER referred to shall accompany the one hundred twenty (120) days' notice set forth above; and one hundred twenty (120) days' prior to the expiration of each subsequently expiring IER, Lessee shall send its reasonable estimate of the Fair Market Value of the Equipment covered by each such IER. If

Lessor and Lessee are unable to agree upon the amount of the Fair Market Value of the Equipment within sixty (60) days' after Lessor's receipt of the estimate thereof, then the Fair Market Value shall be determined by an appraiser selected by mutual agreement. If Lessor and Lessee are not able to agree upon an appraiser, or if the Fair Market Value is not so determined within ninety (90) days' after Lessor's receipt of Lessee's notice of election to exercise the purchase options, the Fair Market Value shall be determined by American Appraisal Company. The Fair Market Value as finally determined shall bear interest for the period, if any, from the date of expiration of the IER to the date of payment, at the Overdue Rate and Lessee and Lessor shall share equally in the payment of costs of any appraisal should an appraisal be necessary.

Unless Lessee has purchased the Equipment as set forth above, all the Equipment then leased shall be returned pursuant to Section 15 of the Lease.

(b) Fair Market Value Renewal Option. Upon the expiration of the Lease term with respect to each IER, provided that Lessee has paid all rentals and all other sums then due by Lessee to Lessor, or which would become due upon request of Lessor, as required under the provisions of this Lease, and provided that neither Event of Default, nor event which with the giving of notice or lapse of time, or both, would constitute such an Event of Default, has occurred and then remains unremedied, Lessee shall have the option, exercisable on at least one hundred twenty (120) days' prior written notice

to Lessor, to renew the Lease term with respect to all, but not less than all, of the Equipment then subject to any IER under this Lease for one (1) additional term (herein called a "Renewal Term") of one year each at a rental for such Renewal Term that would be obtained for such Equipment installed in Lessee's place of business in an arms-length transaction between an informed and willing prospective lessee and an informed and willing lessor under no compulsion to lease (said rate being herein called the "Fair Rental Rate").

If, on or before a date ninety (90) days' prior to the expiration of the Lease term with respect to the first IER, Lessor and Lessee are unable to agree upon a determination of the Fair Rental Rate of the Equipment, such Fair Rental Rate shall be determined by American Appraisal Company. Lessee and Lessor shall share equally in payment of the fees and expenses of the Appraisal should an appraisal be necessary.

The renewal rentals shall be payable on the same day of each rental period consistent with the rental payment dates of the original Term commencing with the first rental period after the expiration of the Term and continuing until the expiration of the Renewal Term, and such Renewal Term shall be subject to the terms and conditions of the Lease.

SPECIAL CONDITIONS (continued):

The Lessor hereby leases to Lessee, and Lessee hereby agrees to hire from Lessor, the equipment described herein. The Lessee hereby acknowledges and agrees, respecting the equipment described herein:

- (1) That Lessee has inspected the equipment fully and completely as to size, model, function and conformity to the purchase order.
- (2) That the equipment is of a size, design, function and manufacturer selected by Lessee.
- (3) That Lessee is satisfied that the same is suitable for its intended purposes and any special purposes of Lessee.

(4) LESSOR IS NOT A MANUFACTURER OF THE EQUIPMENT OR A DEALER IN SIMILAR EQUIPMENT AND HAS NOT INSPECTED THE EQUIPMENT PRIOR TO DELIVERY TO AND ACCEPTANCE BY LESSEE. LESSOR BY VIRTUE OF HAVING LEASED THE EQUIPMENT UNDER THIS LEASE OR BY VIRTUE OF ANY NEGOTIATIONS IN RESPECT OF THIS LEASE HAS NOT MADE AND DOES NOT MAKE ANY REPRESENTATION OR WARRANTY, EXPRESS OR IMPLIED, AS TO TITLE, CONDITION, COMPLIANCE WITH SPECIFICATIONS, QUALITY, DURABILITY, SUITABILITY, MERCHANTABILITY OR FITNESS FOR USE OR FITNESS FOR A PARTICULAR PURPOSE OR TO ANY OTHER WARRANTY WHATSOEVER, EXPRESS OR IMPLIED, WITH RESPECT TO THE EQUIPMENT. THE EQUIPMENT IS LEASED HEREUNDER "AS IS".

(5) THAT THE EQUIPMENT IS NEW AND UNUSED, AND THAT THE EQUIPMENT HAS BEEN DELIVERED TO, IS NOW IN POSSESSION OF AND ACCEPTABLE TO LESSEE, AND THAT ALL OF THE EQUIPMENT IS ELIGIBLE FOR INVESTMENT TAX CREDIT OF NOT LESS THAN 10 %.

(6) THAT ALL OF THE EQUIPMENT IS 5 -YEAR RECOVERY PROPERTY.

The Lessee hereby represents and warrants that:

(1) The representations and warranties of the Lessee contained in the Lease Agreement are true and correct on and as of the date hereof as though made on and as of this date.

(2) No event has occurred and is continuing or will result from the lease of the equipment described herein which constitutes an Event of Default or would constitute an Event of Default but for the requirement that notice be given or time lapse or both.

LESSOR: MDFC EQUIPMENT LEASING CORPORATION

LESSEE: UNITED STATES STEEL CORP.

By 

By 

Title DIRECTOR

Title Vice President-Purchasing

STATE OF PENNSYLVANIA))
) ss
COUNTY OF ALLEGHENY)

On this 28th day of June, in the year 1982, before me Karen S. Kraeuter, a Notary Public in and for said county, personally appeared Harold C. Haase, known to me to be the Vice President-Purchasing, of the corporation that executed the within instrument, and known to me to be the person who executed the within instrument on behalf of the corporation therein named, and acknowledged to me that such corporation executed the within instrument pursuant to its by-laws or a resolution of its Board of Directors.

My Commission Expires:
KAREN S. KRAEUTER, Notary Public
PITTSBURGH, ALLEGHENY COUNTY, PA.
MY COMMISSION EXPIRES
MARCH 2, 1985



Notary Public



