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SURFACE TRANSPORTATION BOARD

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April 3, 2003

Barbara Sadler
Surface Transportation Board
Recordation Office
1925 K Street, N.W., Suite 70
Washington D.C. 20423

Dear Barbara,

Enclosed are two (2) originals of the **Memorandum of Railcar Lease** dated as of February 7, 2003 between the following parties:

Names and address of the following parties:

Lessor: **THE CIT GROUP/EQUIPMENT FINANCING INC.**
1211 Avenue of the Americas, New York, NY 10036

Lessee: **R.F. CUNNINGHAM & CO., INC.**
CS9022, Smithtown, NY 11787

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

Memorandum of Railcar Lease between Lessor: **THE CIT GROUP/EQUIPMENT FINANCING INC.** and Lessee: **R.F. CUNNINGHAM & CO., INC.**, covering 50 coal hoppers with reporting marks and numbers – CEFX 15016 – CEFX 151675, NOT INCLUSIVE

Please file this memorandum as a **SECONDARY** document to Recordation #21078 dated 12/17/97 and return one (1) stamped original to my attention. A check covering the filing fee of thirty dollars (\$30.00) is enclosed.

If you have any questions regarding the filing, please feel free to call me at 800-634-9738 ext. 20100.

Thank you for your prompt assistance.

Sincerely,


Sherry Lewey

Research/Development Coordinator

Enclosure

MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 7th day of February, 2003, is made by THE CIT GROUP/EQUIPMENT FINANCING, INC., a Delaware corporation, with an address at 1211 Avenue of the Americas, 20th Floor, New York, New York 10036 (the "Lessor"), and R.F. CUNNINGHAM & CO., INC., a New York corporation, with an address at CS 9022, , SMITHTOWN, NY 11787 (the "Lessee" and, together with the Lessor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor and the Lessee entered into that certain Master Railcar Lease (the "Lease") dated as of December 9, 1997, covering certain equipment described therein and with respect to which a Memorandum of Railcar Lease was filed with the Surface Transportation Board ("STB") on December 17, 1997 and given Recordation Number 21078.

WHEREAS, the Parties have entered into an additional Schedule under the Lease and wish to show for the public record the existence of the aforesaid Schedule, the respective interests therein of the Parties and a description of the equipment (the "Equipment") as set forth in Schedule A hereto, and accordingly the Parties have caused this Memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Lessor hereby leases and confirms the lease of the Equipment to the Lessee in accordance with the terms and conditions of the Lease, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessor. I further declare under penalty of perjury that the foregoing is true and correct.

THE CIT GROUP/EQUIPMENT FINANCING, INC.

By: Joseph J. Mankowski
Name: Joseph Mankowski
Title: Senior Vice President

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessee. I further declare under penalty of perjury that the foregoing is true and correct.

R.F. CUNNINGHAM & CO., INC.

By: V. J. Spina
Name: V. J. Spina
Title: VP Operations

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SURFACE TRANSPORTATION BOARD

SCHEDULE A

Quantity
50

Equipment Description
4,750 C.F. covered hopper car with
gravity gates and trough hatches

Car Marks and Numbers

1	CEFX	15016
2	CEFX	15021
3	CEFX	15030
4	CEFX	15691
5	CEFX	15698
6	CEFX	15699
7	CEFX	15732
8	CEFX	15776
9	CEFX	17761
10	CEFX	18917
11	CEFX	151250
12	CEFX	151268
13	CEFX	151272
14	CEFX	151278
15	CEFX	151280
16	CEFX	151282
17	CEFX	151283
18	CEFX	151285
19	CEFX	151288
20	CEFX	151293
21	CEFX	151299
22	CEFX	151300
23	CEFX	151309
24	CEFX	151314
25	CEFX	151316

26	CEFX	151317
27	CEFX	151320
28	CEFX	151326
29	CEFX	151337
30	CEFX	151350
31	CEFX	151353
32	CEFX	151357
33	CEFX	151362
34	CEFX	151368
35	CEFX	151465
36	CEFX	151490
37	CEFX	151506
38	CEFX	151521
39	CEFX	151527
40	CEFX	151528
41	CEFX	151544
42	CEFX	151549
43	CEFX	151552
44	CEFX	151561
45	CEFX	151564
46	CEFX	151588
47	CEFX	151612
48	CEFX	151613
49	CEFX	151634
50	CEFX	151675