RECORDATION NO. 24986 FILED

JUN 10 '04 12-03 PM

SURFACE TRANSPORTATION BOARD

JUN 9 2004
RECEIVED

FIRST UNION RAIL

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

Tel 847.318.7575
Fax 847.318.7588

VIA UPS 2nd DAY AIR

June 7, 2004

Mr. Vernon E. Williams
Surface Transportation Board
1925 K Street, N.W., Room 704
Washington, DC 20423-0001
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Mr. Williams:

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 March 25, 2004, a primary document as defined in the Board's Rules for the Recordation of Documents. Please file this Memorandum of Lease as a primary document since a Master Lease has not been filed with the Surface Transportation Board. The names and addresses of the parties to the enclosed document are:

Lessor:	First Union Rail Corporation One O'Hare Center 6250 River Road, Suite 5000 Rosemont, IL 60018	Lessee:	Conrad Yelvington Distributors 2326 Bellevue Ave. Daytona Beach, FL 32114

A description of the railroad equipment covered by the enclosed document is two hundred fifteen (215) 2300 cubic foot open top hoppers, with CYXX marks (see Exhibit A for 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 $30.00 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) 384-5387. Thank you for your cooperation in this matter.

Very truly yours,

Georgia Freiburger
Manager of Documentation

Enclosures
(YELV005)

RECORDATION NO. 24986 FILED

JUN 10 '04 12-03 PM

SURFACE TRANSPORTATION BOARD

ASSGN. NO.: YELV005

MEMORANDUM OF LEASE

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 25th day of MARCH, 2004, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Conrad Yelvington Distributors ("Lessee"), a Florida corporation.

W I T N E S S E T H:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of MARCH 25, 2004, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 1 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of MARCH 25, 2004, 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

By: Richard F. Seymour

Name: RICHARD F. SEYMOUR

Title: Vice President Sales & Marketing

ATTEST:

By: K.A. Dombrowski

Name: K.A. DOMBROWSKI

Title: DIRECTOR OF DOCUMENTATION

Executed on this 9th day of April, 2004.

[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COOK

I, SUSAN GROKULSKY, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 9th day of April, 2004.

Susan Grokulsky
Notary Public

Commission Expires:

8-14-2004
(Notary Public)

OFFICIAL SEAL
SUSAN GROKULSKY
NOTARY PUBLIC, STATE OF ILLINOIS
MY COMMISSION EXPIRES 8-14-2004

CHAR1\561757_4

LESSEE:

CONRAD YELVINGTON DISTRIBUTORS

By: _____

Name: GARY YELVINGTON

Title: Pres.

ATTEST:

By: _____

Name: Jenny Stockton

Title: _____

Executed on this 25TH day of MARCH, 2004.

[CORPORATE SEAL]

STATE OF FLORIDA

COUNTY OF VOLUSIA

I, MARK W. KLEBE, a Notary Public of the County and State aforesaid, certify that GARY YELVINGTON personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 25th day of MARCH, 2004.

_____
Notary Public

Commission Expires:

_____
(Notary Public)

Notary Public, State of Florida
Mark W. Klebe
My Commission Expires July 1, 2005
CC Number DD038253

CHAR1\561757_4

EXHIBIT A to MEMORANDUM OF LEASE

NUMBER OF CARS: Two hundred fifteen (215)

DESCRIPTION OF CARS: 100-ton, 2300 CF open top hoppers with manual unloading gates.

CAR NUMBERS:

CYXX	910103	CYXX	910331	CYXX	910137	CYXX	910196	CYXX	910262	CYXX	910337
CYXX	910109	CYXX	910342	CYXX	910139	CYXX	910197	CYXX	910266	CYXX	910338
CYXX	910116	CYXX	910351	CYXX	910140	CYXX	910198	CYXX	910267	CYXX	910339
CYXX	910130	CYXX	910368	CYXX	910143	CYXX	910204	CYXX	910273	CYXX	910340
CYXX	910135	CYXX	910371	CYXX	910144	CYXX	910206	CYXX	910277	CYXX	910341
CYXX	910138	CYXX	910372	CYXX	910146	CYXX	910207	CYXX	910280	CYXX	910343
CYXX	910141	CYXX	910375	CYXX	910147	CYXX	910209	CYXX	910282	CYXX	910344
CYXX	910152	CYXX	910376	CYXX	910149	CYXX	910210	CYXX	910283	CYXX	910345
CYXX	910158	CYXX	910378	CYXX	910151	CYXX	910211	CYXX	910284	CYXX	910346
CYXX	910176	CYXX	910388	CYXX	910153	CYXX	910218	CYXX	910285	CYXX	910348
CYXX	910183	CYXX	910389	CYXX	910154	CYXX	910219	CYXX	910286	CYXX	910349
CYXX	910191	CYXX	910395	CYXX	910155	CYXX	910220	CYXX	910288	CYXX	910350
CYXX	910200	CYXX	910189	CYXX	910156	CYXX	910222	CYXX	910290	CYXX	910352
CYXX	910213	CYXX	910104	CYXX	910157	CYXX	910225	CYXX	910291	CYXX	910353
CYXX	910215	CYXX	910105	CYXX	910160	CYXX	910228	CYXX	910292	CYXX	910356
CYXX	910216	CYXX	910107	CYXX	910161	CYXX	910230	CYXX	910299	CYXX	910357
CYXX	910217	CYXX	910108	CYXX	910162	CYXX	910232	CYXX	910301	CYXX	910358
CYXX	910223	CYXX	910110	CYXX	910163	CYXX	910233	CYXX	910303	CYXX	910360
CYXX	910224	CYXX	910111	CYXX	910166	CYXX	910234	CYXX	910305	CYXX	910361
CYXX	910226	CYXX	910112	CYXX	910167	CYXX	910236	CYXX	910307	CYXX	910363
CYXX	910227	CYXX	910113	CYXX	910168	CYXX	910237	CYXX	910308	CYXX	910364
CYXX	910242	CYXX	910114	CYXX	910171	CYXX	910240	CYXX	910310	CYXX	910369
CYXX	910257	CYXX	910117	CYXX	910173	CYXX	910241	CYXX	910314	CYXX	910373
CYXX	910271	CYXX	910118	CYXX	910174	CYXX	910245	CYXX	910315	CYXX	910374
CYXX	910275	CYXX	910119	CYXX	910178	CYXX	910246	CYXX	910317	CYXX	910377
CYXX	910276	CYXX	910121	CYXX	910179	CYXX	910247	CYXX	910319	CYXX	910381
CYXX	910279	CYXX	910122	CYXX	910180	CYXX	910248	CYXX	910320	CYXX	910382
CYXX	910287	CYXX	910123	CYXX	910181	CYXX	910249	CYXX	910322	CYXX	910386
CYXX	910296	CYXX	910125	CYXX	910182	CYXX	910250	CYXX	910323	CYXX	910387
CYXX	910297	CYXX	910127	CYXX	910185	CYXX	910251	CYXX	910326	CYXX	910391
CYXX	910298	CYXX	910128	CYXX	910187	CYXX	910253	CYXX	910327	CYXX	910392
CYXX	910302	CYXX	910129	CYXX	910190	CYXX	910254	CYXX	910328	CYXX	910393
CYXX	910306	CYXX	910131	CYXX	910192	CYXX	910256	CYXX	910330	CYXX	910394
CYXX	910312	CYXX	910133	CYXX	910193	CYXX	910258	CYXX	910332	CYXX	910398
CYXX	910313	CYXX	910134	CYXX	910194	CYXX	910260	CYXX	910333	CYXX	910400
CYXX	910318	CYXX	910136	CYXX	910195	CYXX	910261	CYXX	910334	Count:	215