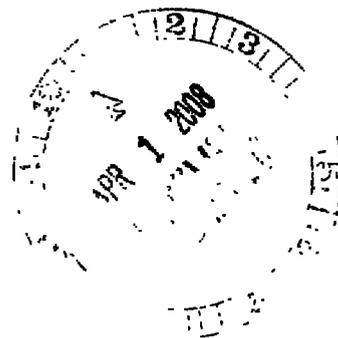


RECORDATION NO 27441 FILED

APR 01 '08

2-40 PM

SURFACE TRANSPORTATION BOARD



FIRST UNION RAIL

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

Tel 847.318.7575
Fax 847.318.7588
www.firstunionrail.com

VIA UPS 2nd DAY AIR

March 26, 2008

Ms. Anne K. Quinlan
Surface Transportation Board
395 E Street, S.W., Suite 100
Washington, DC 20423-0001
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 February 5, 2008, 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: Kelley Bean Company
2407 Circle Drive
Scottsbluff, NE 69363

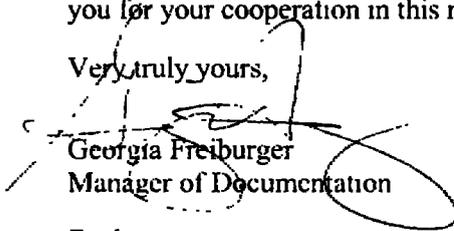
A description of the railroad equipment covered by the enclosed document is ten (10) 5150 or 5161 cubic foot covered hopper cars, with FURX and NDYX marks (see Exhibit A for number).

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

Also enclosed is a check in the amount of \$35.00 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

Enclosure
(KF13N001)

ASSGN. NO.: KEBN001

MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 5th day of February, 2008, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Kelley Bean Company ("Lessee"), a Nebraska corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of February 5, 2008, 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 February 5, 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

By: Richard F. Seymour

Name: RICHARD F. SEYMOUR
Title: VICE PRESIDENT SALES & MARKETING

ATTEST:

By: Susan Grokulska

Name: SUSAN GROKULSKY
Title: ASST. DIRECTOR OF DOCUMENTATION

Executed on this 5th day of _____.

[CORPORATE SEAL]

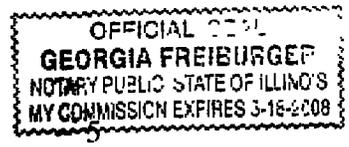
STATE OF ILLINOIS
COUNTY OF COCK

I, GEORGIA FREIBURGER, 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 5th day of February, 2008

Georgia Freiburger
Notary Public

My Commission Expires:
5.2008
(Notary Public)



LESSEE:

KELLEY BEAN COMPANY

ATTEST:

By: [Signature]

Name: LIEE GLENN

Title: Vice Pres - CFO

By: [Signature]

Name: BRUCE KELLEY

Title: DIRECTOR, BUSINESS DEVELOPMENT

Executed on this 1ST day of FEBRUARY, 2008.

[CORPORATE SEAL]

STATE OF Nebraska

COUNTY OF Scotts Bluff

I, Lucinda J. Spencer, a Notary Public of the County and State aforesaid, certify that Liee Glenn 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 1ST day of February, 2008

Lucinda J. Spencer
Notary Public

Commission Expires:

10/28/08

(Notary Public)

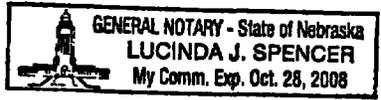


EXHIBIT A
to
MEMORANDUM OF LEASE

- I. NUMBER OF CARS: Ten (10)
- II. DESCRIPTION OF CARS: Covered hopper cars, 5150 or 5161 cu. ft., 286,000 lbs. GWR, with vibrator brackets
- III. CAR NUMBERS:
- | | |
|------|--------|
| FURX | 840506 |
| FURX | 840689 |
| FURX | 843141 |
| FURX | 843572 |
| FURX | 843583 |
| FURX | 843694 |
| NDYX | 515380 |
| NDYX | 515712 |
| NDYX | 515785 |
| NDYX | 515797 |