

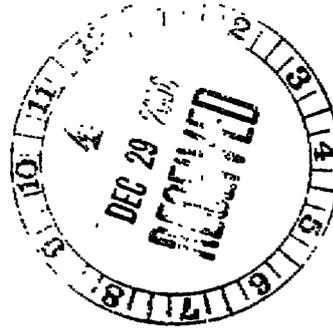
DEC 29 '08

1:19 PM

SURFACE TRANSPORTATION BOARD

FIRST UNION RAIL

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

VIA UPS 2nd DAY AIR

December 23, 2008

Ms. Anne K. Quinlan
Surface Transportation Board
395 F Street, S.W., Suite 100
Washington, DC 20024
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 December 1, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Surface Transportation Board under Recordation Number 22845.

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

Lessor: First Union Rail Corporation One O'Hare Centre 6250 River Road, Suite 5000 Rosemont, IL 60018	Lessee: BNSF Railway Company 2650 Lou Menk Drive, 1 st Floor Ft Worth, TX 76131-2830
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A description of the railroad equipment covered by the enclosed document is thirty six (36) 4400 cu. ft. coal gondola cars, having FURX marks (see Exhibit A for car 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 \$41.00 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) 384-5397. Thank you for your cooperation in this matter.

Sincerely,

Marcia Dunne
Sr. Rail Documentation Specialist

Enclosures

(BNSF 164)

MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

1st THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 1st day of December, 2008, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and BNSF Railway Company ("Lessee"), a Delaware corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Master Full Service Lease Agreement (the "Lease"), dated as of July 1, 1995, as amended April 1, 2002, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 110 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of November 1, 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

ATTEST:

By: [Signature]
Name: K. A. DOMBKOWSKI
Title: DIRECTOR OF DOCUMENTATION

By: [Signature]
Name: RICHARD F. SEYMOUR
Title: VICE PRESIDENT SALES
Executed on this 1st day of Dec., 2008.

[CORPORATE SEAL]

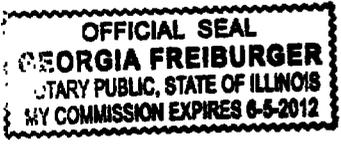
STATE OF ILLINOIS
COUNTY OF COOK

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 due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 2nd day of December, 2008

[Signature]
Notary Public

My Commission Expires:
6-2012
(Notary Public)



LESSEE:

BNSF RAILWAY COMPANY

By: RICHARD A. MARGL

Name: Richard A. Margl

Title: AVP Carload Equipment

ATTEST:

By: _____

Name: _____

Title: _____

Executed on this 1st day of December, 2008

[CORPORATE SEAL]

STATE OF Texas

COUNTY OF TARRANT

I, LORALEE M. SURIN, a Notary Public of the County and State aforesaid, certify that RICHARD A. MARGL 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 December 2008

Loralee M. Surin
Notary Public

Commission Expires:

11-13-2011
(Notary Public)

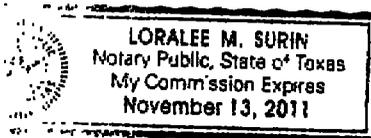


EXHIBIT A to MEMORANDUM OF LEASE

NUMBER OF CARS: Thirty-six (36)

DESCRIPTION OF CARS: 4400 cu. ft. rotary, aluminum coal gondolas. 286 GRL, Car Type J311

CAR NUMBERS:

FURX 960017
FURX 960077
FURX 960096
FURX 960105
FURX 960108
FURX 960114
FURX 960115
FURX 960121
FURX 960122
FURX 960126
FURX 960135
FURX 960139
FURX 960148
FURX 960153
FURX 960155
FURX 960157
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FURX 960190
FURX 960191
FURX 960192
FURX 960193
FURX 960199
FURX 960213
FURX 960215
FURX 960216
FURX 960219
FURX 960222
FURX 960223
FURX 960227
Count: 36