



First Union Rail Corporation
 NC5811
 One O'Hare Center
 6250 River Road, Suite 5000
 Rosemont, IL 60018-4214
 Tel 847 318-7575
 Fax 847 318-7588

October 11, 2001

RECORDATION NO. 20992-E FILED
 OCT 18 '01 11-23 AM

VIA UPS 2nd DAY AIR

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 two (2) copies of a Memorandum of Lease Agreement, dated September 20, 2001, 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 Commission under Recordation number 20992.

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: AT & L Railroad Company, Inc.
 P.O. Box 29
 Watonga, OK 73772

A description of the railroad equipment covered by the enclosed document is one hundred eighteen (118) 4650/4750 cubic foot covered hopper cars, with car numbers NOKL 823590-823611, non inclusive, NOKL 826961, NOKL 827307-827883, non inclusive, and NOKL 829175-829186, non-inclusive.

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

Memorandum of Lease between First Union Rail Corporation, Lessor and AT & L Railroad Company, Inc., Lessee, covering 118 4650/4750 cubic foot covered hopper cars, with car numbers NOKL 823590-823611, non inclusive, NOKL 826961, NOKL 827307-827883, non inclusive, and NOKL 829175-829186, non-inclusive.

Also enclosed is a check in the amount of \$28.00 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 or concerns regarding the above-referenced matter, please feel free to contact me at (847) 384-5355. Thank you for your cooperation in this matter.

Very truly yours,

Susan Grokulsky
 Susan Grokulsky
 Manager - Documents Administration

Enclosures

(ATLT009)

ASSGN. NO. ATLT009

MEMORANDUM OF LEASE

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 20th day of September, 2001, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and A T & L Railroad Company, Inc. ("Lessee"), an Oklahoma corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of July 1, 1997, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 9 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of October 1, 2001, 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: Richard F. Seymour

Name: RICHARD F. SEYMOUR
Vice President Sales & Marketing

By: Susan Grokulsky

Name: SUSAN GROKULSKY

Title: NGR-DOCUMENTS ADMIN.

Executed on this 20th day of September, 2001.

[CORPORATE SEAL]

STATE OF Illinois

COUNTY OF Lake

I, Tiffany L. Morrison, 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 20th day of September, 2001.

Tiffany L. Morrison
Notary Public

My Commission Expires:

4/23/05
(Notary Public)



RECORDATION NO. 20992-E FILED

OCT 18 '01 11:23 AM

SURFACE TRANSPORTATION BOARD

LESSEE:

A T & L RAILROAD COMPANY, INC.

By: *[Signature]*

Name: S. Steven Smola

Title: President

ATTEST:

By: *[Signature]*

Name: Richard Mc Cowan

Title: Secretary - Treasurer

Executed on this 11th day of Sept., 2001.

[CORPORATE SEAL]

STATE OF Oklahoma

COUNTY OF Blaine

I, Jane McCrary, a Notary Public of the County and State aforesaid, certify that S. Steven Smola 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 11th day of Sept., 2001.

[Signature]
Notary Public

Commission Expires:

7/19/2005
(Notary Public)

EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: One hundred eighteen (118).

DESCRIPTION OF CARS: 4650/4750 cu. ft. Covered Hopper Cars.

CAR NUMBERS: See below:

NOKL 823590	NOKL 827320	NOKL 827363	NOKL 827868
NOKL 823591	NOKL 827322	NOKL 827364	NOKL 827869
NOKL 823592	NOKL 827323	NOKL 827366	NOKL 827870
NOKL 823593	NOKL 827325	NOKL 827367	NOKL 827871
NOKL 823595	NOKL 827326	NOKL 827368	NOKL 827872
NOKL 823596	NOKL 827327	NOKL 827369	NOKL 827873
NOKL 823597	NOKL 827329	NOKL 827371	NOKL 827874
NOKL 823598	NOKL 827330	NOKL 827372	NOKL 827875
NOKL 823599	NOKL 827331	NOKL 827374	NOKL 827876
NOKL 823600	NOKL 827332	NOKL 827375	NOKL 827877
NOKL 823601	NOKL 827334	NOKL 827376	NOKL 827878
NOKL 823602	NOKL 827335	NOKL 827378	NOKL 827879
NOKL 823603	NOKL 827338	NOKL 827379	NOKL 827880
NOKL 823604	NOKL 827339	NOKL 827381	NOKL 827881
NOKL 823605	NOKL 827341	NOKL 827384	NOKL 827882
NOKL 823606	NOKL 827342	NOKL 827385	NOKL 827883
NOKL 823607	NOKL 827344	NOKL 827386	NOKL 829175
NOKL 823609	NOKL 827345	NOKL 827388	NOKL 829176
NOKL 823610	NOKL 827347	NOKL 827419	NOKL 829177
NOKL 823611	NOKL 827348	NOKL 827420	NOKL 829178
NOKL 826961	NOKL 827349	NOKL 827423	NOKL 829179
NOKL 827307	NOKL 827351	NOKL 827425	NOKL 829180
NOKL 827309	NOKL 827352	NOKL 827426	NOKL 829181
NOKL 827311	NOKL 827354	NOKL 827427	NOKL 829182
NOKL 827312	NOKL 827355	NOKL 827608	NOKL 829183
NOKL 827313	NOKL 827357	NOKL 827863	NOKL 829184
NOKL 827315	NOKL 827358	NOKL 827864	NOKL 829185
NOKL 827316	NOKL 827359	NOKL 827865	NOKL 829186
NOKL 827317	NOKL 827360	NOKL 827866	Count: 118
NOKL 827319	NOKL 827362	NOKL 827867	