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September 19, 2000

RECORDATION NO. 23101 FILED

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

SEP 21 '00 2-22 PM
TS
SURFACE TRANSPORTATION BOARD

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Railroad Equipment Lease, dated as of June, 6, 2000, a primary document as defined in the Board's Rules for the Recordation of Documents.

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

Lessee:	Royal Green Corporation P.O. Box 9, Huller Lane Temple, PA 19560
Lessor:	Joseph Leasing Ltd. 300 Pike Street Cincinnati, OH 45202

A description of the railroad equipment covered by the enclosed document is:

45 railcars within the series JTLX 1 - JTLX 92

Mr. Vernon A. Williams
September 19, 2000
Page Two

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

Memorandum of Railroad Equipment Lease between Joseph Leasing, Ltd.,
Lessor, and Royal Green Corporation, Lessee, covering 45 railcars within
the series JTLX 1 - JTLX 92.

Also enclosed is a check in the amount of \$26.00 payable to the order of the
Surface Transportation Board covering the required recordation fee.

Kindly return stamped copy of the enclosed document to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/anm
Enclosures

MEMORANDUM OF RAILROAD EQUIPMENT LEASE AGREEMENT

SEP 2 1 '00 2-22 PM

SURFACE TRANSPORTATION BOARD

This **MEMORANDUM OF RAILROAD EQUIPMENT LEASE** ("Memorandum of Lease") entered into this 6th day of June, 2000, is intended to evidence the lease dated as of June 6, 2000 (the "Lease"), between **JOSEPH LEASING LTD.**, an Ohio limited liability company ("Lessor"), **ROYAL GREEN CORPORATION**, a Pennsylvania corporation ("Lessee"), and **JOSEPH TRANSPORTATION SERVICES, INC.** ("Manager"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board under Section 49 of U.S.C. 11301. Lessee has the right to use the forty-five (45) railcars described in Exhibit A attached hereto (the "Units"). Lessee is renting from Lessor all the Units at the rentals and upon the terms and conditions provided in the Lease.

IN WITNESS WHEREOF, Lessor and Lessee, each pursuant to due corporate authority, has executed this Memorandum of Lease on the date indicated below its signature.

JOSEPH LEASING LTD.
for itself as Lessor and on
behalf of Joseph Transportation
Services, Inc. as Manager

ROYAL GREEN CORPORATION

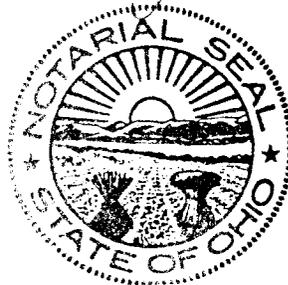
By: *Lynne Rentschler*
Name: Lynne Rentschler
Title: Vice President
Date: June 6, 2000

By: *Julius M. Simon*
Name: JULIUS M. SIMON
Title: Chairman & President
Date: 7/11/2000

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

The foregoing instrument was acknowledged before me this 6th day of June, 2000, by Lynne Rentschler, the Vice President of Joseph Leasing Ltd., an Ohio limited liability company, on behalf of the company and Joseph Transportation Services, Inc., a Delaware corporation on behalf of the corporation.

Julie M. Woodard
Notary Public



JULIE M. WOODARD
Notary Public, State of Ohio
My Commission Expires Sept. 24, 2002

STATE OF PENNSYLVANIA)
) SS:
COUNTY OF BERKS)

July The foregoing instrument was acknowledged before me this 11^{*th*} day of ~~June~~, 2000, by Julius Simon, the CHAIRMAN EMERITUS of Royal Green Corporation, a Pennsylvania corporation, on behalf of the corporation.

Thomas G. Lotz
Notary Public

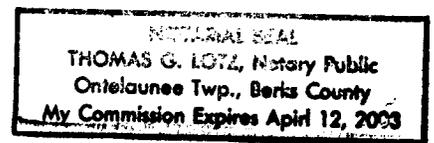


EXHIBIT A

To the Memorandum of Lease dated June 6, 2000, between Joseph Leasing Ltd. and Royal Green Corporation.

DESCRIPTION OF UNITS

Forty-five (45) railcars bearing reporting marks as follows:

JTLX 1-35, JTLX 42, JTLX 49, JTLX 58, JTLX 63, JTLX 67, JTLX 68, JTLX 81, JTLX 82, JTLX 87 and JTLX 92