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11-52 AM



December 28, 2001

Taledia Stokes
Surface Transportation Board
Recordation Office
1925 K Street, N.W., Suite 70
Washington D.C. 20423

Dear Taledia,

Enclosed are two (2) originals of the **Memorandum of Railcar Lease** dated as of November 14, 2000 between the following parties:

Names and address of the following parties:

Lessor: **THE CIT GROUP/EQUIPMENT FINANCING INC.**
1211 Avenue of the Americas, New York, NY 10036

Lessee: **ABC COKE DIVISION OF DRUMMOND CO.**
900 Huntsville Avenue, Tarrant, AL 35217

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

Memorandum of Railcar Lease between Lessor: **THE CIT GROUP/EQUIPMENT FINANCING INC.** and Lessee: **ABC COKE DIVISION OF DRUMMOND CO.**, covering 112 coal hoppers with reporting marks and numbers — TCMX 63295 – TCMX 63494, **NOT INCLUSIVE.**

Please file this memorandum as a **PRIMARY** document and return one (1) stamped original to my attention. A check covering the filing fee of twenty-eight dollars (\$28.00) is enclosed.

If you have any questions regarding the filing, please feel free to call me at 800-634-9738 ext. 20100.

Thank you for your prompt assistance.

Sincerely,


Sherry Lewey
Research/Development Coordinator

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MEMORANDUM OF RAILCAR LEASE

JAN 03 '02 11:52 AM

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 14th day of November, 2000, is made by THE CIT GROUP/EQUIPMENT FINANCING, INC., a New York corporation, with an address at 1211 Avenue of the Americas, New York, New York 10036 (the "Lessor"), and ABC COKE DIVISION OF DRUMMOND CO., INC., a Alabama corporation, with an address at 900 Huntsville Avenue, Tarrant, AL 35217 (the "Lessee" and, together with the Lessor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor and the Lessee entered into that certain Master Railcar Lease (the "Lease") dated as of November 14, 2000 covering the equipment listed on Schedule A hereto (the "Equipment").

WHEREAS, the Parties wish to show for the public record the existence of the aforesaid Lease, and the respective interests therein of the parties and accordingly the Parties have caused this memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Lessor hereby leases and confirms the lease of the Equipment to the Lessee in accordance with the terms and conditions of the Lease, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessor. I further declare under penalty of perjury that the foregoing is true and correct.

THE CIT GROUP/EQUIPMENT FINANCING, INC.

By: Joseph J. Mankowski
Name: JOSEPH L. MANKOWSKI
Title: VICE PRESIDENT/RAIL RESOURCES

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessee. I further declare under penalty of perjury that the foregoing is true and correct.

ABC COKE DIVISION OF DRUMMOND CO., INC.

By: J.M. Pearson
Name: J.M. Pearson
Title: President

OK J.M.
cm

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SCHEDULE A

SURFACE TRANSPORTATION BOARD

Quantity
112

Equipment Description
5300 c.f. steel open top hoppers,
three pockets, manual hopper gates

Car Marks and Numbers

1	TCMX	63295	41	TCMX	63361	81	TCMX	63440
2	TCMX	63300	42	TCMX	63363	82	TCMX	63441
3	TCMX	63301	43	TCMX	63365	83	TCMX	63445
4	TCMX	63304	44	TCMX	63367	84	TCMX	63446
5	TCMX	63305	45	TCMX	63369	85	TCMX	63447
6	TCMX	63306	46	TCMX	63371	86	TCMX	63448
7	TCMX	63308	47	TCMX	63374	87	TCMX	63450
8	TCMX	63309	48	TCMX	63378	88	TCMX	63452
9	TCMX	63312	49	TCMX	63379	89	TCMX	63456
10	TCMX	63313	50	TCMX	63382	90	TCMX	63457
11	TCMX	63314	51	TCMX	63383	91	TCMX	63458
12	TCMX	63315	52	TCMX	63387	92	TCMX	63460
13	TCMX	63319	53	TCMX	63389	93	TCMX	63462
14	TCMX	63323	54	TCMX	63392	94	TCMX	63464
15	TCMX	63325	55	TCMX	63393	95	TCMX	63465
16	TCMX	63326	56	TCMX	63394	96	TCMX	63467
17	TCMX	63327	57	TCMX	63395	97	TCMX	63468
18	TCMX	63328	58	TCMX	63397	98	TCMX	63470
19	TCMX	63329	59	TCMX	63399	99	TCMX	63475
20	TCMX	63330	60	TCMX	63402	100	TCMX	63477
21	TCMX	63331	61	TCMX	63405	101	TCMX	63478
22	TCMX	63332	62	TCMX	63407	102	TCMX	63479
23	TCMX	63333	63	TCMX	63408	103	TCMX	63480
24	TCMX	63337	64	TCMX	63410	104	TCMX	63481
25	TCMX	63341	65	TCMX	63411	105	TCMX	63482
26	TCMX	63342	66	TCMX	63412	106	TCMX	63483
27	TCMX	63343	67	TCMX	63414	107	TCMX	63484
28	TCMX	63344	68	TCMX	63415	108	TCMX	63485
29	TCMX	63345	69	TCMX	63416	109	TCMX	63488
30	TCMX	63346	70	TCMX	63418	110	TCMX	63489
31	TCMX	63349	71	TCMX	63420	111	TCMX	63491
32	TCMX	63350	72	TCMX	63423	112	TCMX	63494
33	TCMX	63351	73	TCMX	63424			
34	TCMX	63353	74	TCMX	63425			
35	TCMX	63354	75	TCMX	63426			
36	TCMX	63355	76	TCMX	63428			
37	TCMX	63356	77	TCMX	63435			
38	TCMX	63357	78	TCMX	63436			
39	TCMX	63358	79	TCMX	63437			
40	TCMX	63359	80	TCMX	63438			