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23171-H
23172-A
23174-A
23175-A

RECORDATION NO. _____ FILED

APR 24 '02 10-05 AM

SURFACE TRANSPORTATION BOARD

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 December 18, 2001 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: **UNITED STATES GYPSUM COMPANY**
1101 Skokie Blvd, Northbrook, IL. 60062

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: **UNITED STATES GYPSOM COMPANY,** covering 20 coal hoppers with reporting marks and numbers – TCMX 95725 – TCMX 95813, NOT INCLUSIVE.

Please file this memorandum as a SECONDARY document to Recordation #21686 dated 9/30/98 and return one (1) stamped original to my attention. A check covering the filing fee of thirty dollars ($30.00) 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

Sherry Lewey

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Research/Development Coordinator

Enclosure

MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 18th day of December, 2001, 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 UNITED STATES GYPSUM COMPANY, a Delaware corporation, with an address at 125 South Franklin Street, Chicago, IL 60606-4124 (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 July 20, 2000 covering certain equipment described therein and with respect to which a Memorandum of Railcar Lease was filed with the Surface Transportation Board ("STB") on October 20, 2000 and given recordation numbers 23171, 23172, 23174 and 23175.

WHEREAS, the Parties have entered into an additional Schedule under the Lease and wish to show for the public record the existence of the aforesaid Schedule, the respective interests therein of the Parties and a description of the equipment (the "Equipment") as set forth in **Schedule A** hereto, 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 L. 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.

UNITED STATES GYPSUM COMPANY
By: Tim R. McVittie
Name: Timothy R. McVittie
Title: Director, Logistics, Planning & Development

RECORDATION NO. 23171-H, 23172-A, 23174-A, 23175-A FILED

APR 24 '02 10-05 AM

SURFACE TRANSPORTATION BOARD

SCHEDULE A

Quantity	Equipment Description
20	3230 c.f.p.d. covered hoppers

Car Marks and Numbers

1	TCMX	95725
2	TCMX	95731
3	TCMX	95737
4	TCMX	95738
5	TCMX	95739
6	TCMX	95740
7	TCMX	95741
8	TCMX	95742
9	TCMX	95743
10	TCMX	95744
11	TCMX	95754
12	TCMX	95760
13	TCMX	95761
14	TCMX	95763
15	TCMX	95766
16	TCMX	95803
17	TCMX	95804
18	TCMX	95805
19	TCMX	95812
20	TCMX	95813