



First Union Rail Corporation  
 NC5811  
 Commercial Leasing Group  
 One O'Hare Centre  
 6250 River Road, Suite 5000  
 Rosemont, IL 60018  
 Tel 847 318-7575  
 847 318-7588

VIA UPS 2<sup>nd</sup> DAY AIR

July 30, 2002

RECORDATION NO. 23522-A FILED



Mr. Vernon E. Williams  
 Surface Transportation Board  
 1925 K Street, N.W., Room 704  
 Washington, DC 20423-0001  
 Attn: Recordation of Railroad Equipment

AUG 2 '02 9-35 AM

SURFACE TRANSPORTATION BOARD

**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 one (1) copy of a Memorandum of Lease Agreement, dated June 6, 2002, 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 23522.

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: United States Gypsum Company  
 125 South Franklin Street  
 Chicago, IL 60606

A description of the railroad equipment covered by the enclosed document is fifteen (15) 110 ton, 73' center beam bulkhead flat cars, with FURX marks (see Exhibit A for car numbers).

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

Memorandum of Lease between First Union Rail Corporation, Lessor and United States Gypsum Company, Lessee, covering fifteen (15) 110 ton, 73' center beam bulkhead flat cars, with FURX marks (see Exhibit A for car numbers).

Also enclosed is a check in the amount of \$30.00 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) 384-5342. Thank you for your cooperation in this matter.

Very truly yours,

Amy Carone  
 Manager of Documentation

Enclosures

(USGY008)

ASSGN. NO.: USGY008

MEMORANDUM OF LEASE

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 6<sup>th</sup> day of June, 2002, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and United States Gypsum Company ("Lessee"), a Delaware corporation.

**WITNESSETH:**

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of October 18, 2000, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 1 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of March 1, 2002, 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

By: K.A. Dombrowski

Name: RICHARD F. SEYMOUR  
Vice President Sales & Marketing

Name: K.A. DOMBROWSKI

Title: \_\_\_\_\_

Title: DIRECTOR OF DOCUMENTATION

Executed on this 6<sup>th</sup> day of June, 2002.

[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COOK

I, SUSAN GROKULSKY, 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 6<sup>th</sup> day of June, 2002.

Susan Grokulska  
Notary Public

My Commission Expires:

8-14-2004  
(Notary Public)



RECORDATION NO. 23522-A FILED

AUG 2 '02 9-35 AM

SURFACE TRANSPORTATION BOARD

**LESSEE:**

UNITED STATES GYPSUM COMPANY

By: *Alex J. Pavin*

Name: Alex J Pavin

Title: Vice President Supply Chain Management

**ATTEST:**

By: *Robert W Brown*

Name: Robert W Brown

Title: Transportation Mgr, Rail

Executed on this 29<sup>th</sup> day of May, 2002.

[CORPORATE SEAL]

STATE OF IL

COUNTY OF DuPage

I, Caroline Schumacher, a Notary Public of the County and State aforesaid, certify that Alex J. Pavin 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 29<sup>th</sup> day of May, 2002.

*Caroline M. Schumacher*  
Notary Public

Commission Expires:

09/29/02  
(Notary Public)



**EXHIBIT A**  
**to**  
**MEMORANDUM OF LEASE**

NUMBER OF CARS:           Fifteen (15)

DESCRIPTION OF CARS:    110 Ton, 73'0" Center Beam Bulkhead Flat Car

CAR NUMBERS:

FURX	730364
FURX	730365
FURX	730369
FURX	730371
FURX	730372
FURX	730374
FURX	730377
FURX	730384
FURX	730385
FURX	730387
FURX	730388
FURX	730389
FURX	730391
FURX	730394
FURX	730395