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September 11, 2002

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

RECORDATION NO. 24103 FILED

SEP 12 '02

10-54 AM

SURFACE TRANSPORTATION BOARD

Dear Barbara,

Enclosed are two (2) originals of the **Memorandum of Railcar Lease** dated as of May 5, 2002 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: **L.R.&M. CORPORATION**
6400 W. 110th S100, Overland Park, KS 66211

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: **L.R.&M. CORPORATION**, covering 30 mill gondolas with reporting marks and numbers — RRLX 32000 - RRLX 32098, 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 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
Research/Development Coordinator

Enclosure

MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 5th day of May, 2002, is made by THE CIT GROUP/EQUIPMENT FINANCING, INC., a Delaware corporation, with an address at 1211 Avenue of the Americas, 20th Floor, New York, New York 10036 (the "Lessor"), and L. R. & M. CORPORATION, a Kansas corporation, with an address at 7600 West 110th St., Suite 206, Overland Park, KS 66211 (the "Lessee" and, together with the Lessor, the "Parties"). 6400 W. 110th S 100

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 April 5, 2002 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 F. Mankowski
Name: Joseph Mankowski
Title: Senior Vice President

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.

L. R. & M. CORPORATION
By: Michael Leever
Name: Michael Leever
Title: 07/05/02

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SEP 12 2002 10:54 AM
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Schedule A

Number of Cars	Equipment Description	
30	52'-5'6" sided mill gondola	
1	RRLX	32000
2	RRLX	32006
3	RRLX	32009
4	RRLX	32013
5	RRLX	32015
6	RRLX	32016
7	RRLX	32024
8	RRLX	32028
9	RRLX	32030
10	RRLX	32032
11	RRLX	32034
12	RRLX	32038
13	RRLX	32039
14	RRLX	32041
15	RRLX	32044
16	RRLX	32045
17	RRLX	32049
18	RRLX	32058
19	RRLX	32065
20	RRLX	32069
21	RRLX	32071
22	RRLX	32072
23	RRLX	32075
24	RRLX	32078
25	RRLX	32084
26	RRLX	32085
27	RRLX	32094
28	RRLX	32095
29	RRLX	32097
30	RRLX	32098