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 2nd DAY AIR

December 13, 2002

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

RECORDATION NO. 24250 FILED
DEC 19 '02 8-15 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 three (3) originals and 1 (one) copy of a Memorandum of Lease Agreement, dated November 13, 2002, a primary document as defined in the Board's Rules for the Recordation of Documents. Please file this Memorandum of Lease as a primary document since a Master Lease has not been filed with the Surface Transportation Board. 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: Rockdale, Sandow & Southern Railroad Co.
201 Isabella Street
Pittsburgh, PA 15212

A description of the railroad equipment covered by the enclosed document is twenty-eight (28) 100-ton truck gondola cars, with RSS marks, (See Exhibit A for numbers).

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

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

(RSS010)

ASSMT. NO. RSS010

MEMORANDUM OF LEASE

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 13th day of November, 2002, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, as assignee of United States Rail Services, Inc., and Rockdale, Sandow & Southern Company ("Lessee"), a TEXAS corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of April 1, 1985, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Schedule No. 10 of the Lease (the "Schedule"), as described in more particular on Exhibit A attached hereto, effective as of September 1, 2002 and subject to the terms, conditions and provisions of the above-mentioned Lease and Schedule.

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

By: Richard F. Seymour

Name: RICHARD F. SEYMOUR

Title: Vice President Sales & Marketing

Executed on this 13th day of Nov., 2002.

ATTEST:

By: K. A. Dombrowski

Name: K.A. DOMBROWSKI

Title: DIRECTOR OF DOCUMENTATION

[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 13th day of November, 2002.

Susan Grokulsky
Notary Public

My Commission Expires:

8-14-2004
(Notary Public)

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SURFACE TRANSPORTATION BOARD

LESSEE:

ROCKDALE, SANDOW & SOUTHERN COMPANY

By: Nancy M Lapinski

Name: NANCY M LAPINSKI

Title: ATTORNEY-IN-FACT

ATTEST:

By: Judith R. Kelly

Name: JUDITH R KELLY

Title: FREIGHT SPECIALIST

Executed on this 8TH day of NOVEMBER, 2002

[CORPORATE SEAL]

STATE OF PA

COUNTY OF ALLEGHENY

I, GAIL MACK, a Notary Public of the County and State aforesaid, certify that NANCY M. LAPINSKI 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 8TH day of NOVEMBER, 2002

Gail M. Mack

Notary Public

Commission Expires:

GAIL M. MACK, Notary Public
Pittsburgh, Allegheny County, PA
My Commission Expires: 4/25/2005

(Notary Public)

EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Twenty-eight

DESCRIPTION OF CARS: 100-ton truck, 52' 6", 2,494 cu. ft. Gondolas

CAR NUMBERS:

RSS	2136
RSS	2137
RSS	2138
RSS	2139
RSS	2140
RSS	2141
RSS	2142
RSS	2144
RSS	2145
RSS	2146
RSS	2147
RSS	2148
RSS	2149
RSS	2150
RSS	2151
RSS	2153
RSS	2154
RSS	2155
RSS	2156
RSS	2157
RSS	2158
RSS	2159
RSS	2160
RSS	2161
RSS	2162
RSS	2163
RSS	2164
RSS	2165