



First Union Rail Corporation
 One O'Hare Center
 6250 River Road, Suite 5000
 Rosemont, IL 60018-4214
 Tel 847 318-7575
 Fax 847 318-7588

VIA UPS 2nd DAY AIR

RECORDATION NO. 24446 FILED

May 6, 2003

MAY 08 '03 2-32 PM

~~SURFACE TRANSPORTATION BOARD~~



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

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 one (1) copy of a Memorandum of Lease Agreement, dated April 1, 2003, 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: Tyson Foods, Inc.
 2210 West Oaklawn
 Springdale, AR 72765

A description of the railroad equipment covered by the enclosed document is one hundred six (106) 5150 cubic foot or greater covered hopper cars, with FURX and NDYX 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

(TYFO001)

ASSGN. NO.: TYFO001

MEMORANDUM OF LEASE

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 1st day of April, 2003, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Tyson Foods, Inc. ("Lessee"), a Delaware corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of March 17, 2003, 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 November 16, 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

Name: RICHARD F. SEYMOUR
Vice President Sales & Marketing

By: K.A. Dombrowski

Name: K.A. Dombrowski

Title: _____

Title: DIRECTOR OF DOCUMENTATION Executed on this 1st day of April, 2003.

[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COOK

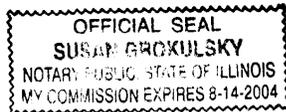
I, SUSAN GROKULSKY, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 1st day of APRIL, 2003.

Susan Grokulskey
Notary Public

Commission Expires:

8-14-2004
(Notary Public)



REGISTRATION NO. 24446 FILED

MAY 08 '03 4:32 PM

SURFACE TRANSPORTATION BOARD

LESSEE:

TYSON FOODS, INC.

ATTEST:

To
By: Dennis Leatherby
Name: Dennis Leatherby
Title: SVP Finance & Treasurer

By: _____

Name: _____

Title: _____

Executed on this 24th day of March, 2003.

[CORPORATE SEAL]

STATE OF ARKANSAS

COUNTY OF WASHINGTON

I, Molly A Campbell, a Notary Public of the County and State aforesaid, certify that Dennis Leatherby personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 24th day of March, 2003

Molly A Campbell
Notary Public

Commission Expires:

5-1-2010
(Notary Public)

EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: One hundred six (106)

DESCRIPTION OF CARS: Covered hopper cars loading to 286,000 lbs.,
5150 cu.ft. or greater, equipped with vibrator brackets.

CAR NUMBERS: See below:

FURX 842679	FURX 842919	FURX 845473
FURX 842800	FURX 842922	FURX 845480
FURX 842801	FURX 842924	FURX 845485
FURX 842806	FURX 842928	FURX 845490
FURX 842807	FURX 842936	FURX 845506
FURX 842815	FURX 842939	FURX 845510
FURX 842816	FURX 842944	FURX 845511
FURX 842819	FURX 842948	FURX 845518
FURX 842820	FURX 842959	FURX 845519
FURX 842831	FURX 842969	FURX 845521
FURX 842832	FURX 842973	FURX 845524
FURX 842840	FURX 845401	FURX 845525
FURX 842845	FURX 845407	FURX 845527
FURX 842848	FURX 845411	FURX 845528
FURX 842856	FURX 845414	FURX 845536
FURX 842857	FURX 845417	FURX 845541
FURX 842861	FURX 845424	FURX 845543
FURX 842862	FURX 845425	FURX 845549
FURX 842863	FURX 845426	FURX 845550
FURX 842867	FURX 845429	FURX 845551
FURX 842869	FURX 845433	FURX 845569
FURX 842870	FURX 845435	FURX 845573
FURX 842873	FURX 845441	FURX 845574
FURX 842876	FURX 845443	FURX 845577
FURX 842879	FURX 845445	FURX 845579
FURX 842881	FURX 845448	FURX 845586
FURX 842883	FURX 845450	FURX 845589
FURX 842886	FURX 845452	FURX 845590
FURX 842891	FURX 845454	FURX 845591
FURX 842897	FURX 845457	FURX 845593
FURX 842900	FURX 845458	NDYX 516254
FURX 842903	FURX 845460	NDYX 516261
FURX 842905	FURX 845462	NDYX 516310
FURX 842913	FURX 845467	NDYX 516312
FURX 842917	FURX 845468	NDYX 516317
		NDYX 516321
		Count: 106