



The David J. Joseph Company



April 12, 2004

Mr. Vernon Williams  
Recordations Unit  
Surface Transportation Board  
1925 K Street, N.W.  
Washington, DC 20006-0001

RECORDATION NO. 24913 FILED

APR 15 '04 12:28 PM

SURFACE TRANSPORTATION BOARD

Dear Mr. Williams:

Please find enclosed, one (1) original and one (1) copy of the Memorandum of Railroad Equipment Lease Agreement dated as of March 10, 2004 between the following parties:

Lessee: Harrison Gypsum Company  
Highway 19  
Lindsay, OK 73052

Lessor: The David J. Joseph Company  
300 Pike Street  
Cincinnati, OH 45202

Please see Exhibit A attached hereto for the equipment, thirty-nine (39) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Railroad Equipment Lease Agreement dated March 10, 2004 related to thirty-nine (39) railcars bearing reporting marks DJTX 51100 - 51158, sporadic.

Please file this agreement as a primary document. The amount of \$30.00 is included on the enclosed check No. 556555 for the filing fees for this document. Please return a stamped original to my attention.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 419-6062.

Sincerely,

The David J. Joseph Company

Julie M. Woodard  
Documentation Coordinator

Enclosures

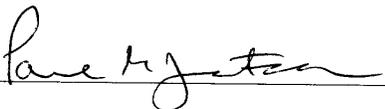
**MEMORANDUM OF  
RAILROAD EQUIPMENT LEASE AGREEMENT**

This **MEMORANDUM OF RAILROAD EQUIPMENT LEASE** ("Memorandum of Lease") entered into this 10<sup>th</sup> day of March, 2004, is intended to evidence the lease dated as of March 10, 2004 (the "Lease"), between **THE DAVID J. JOSEPH COMPANY**, a Delaware corporation ("Lessor"), and **HARRISON GYPSUM COMPANY**, an Oklahoma corporation ("Lessee"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board under Section 49 of U.S.C. 11301. Lessee has the right to use the thirty-nine (39) railcars described in Exhibit A attached hereto (the "Units"). Lessee is renting from Lessor all the Units at the rentals and upon the terms and conditions provided in the Lease.

**IN WITNESS WHEREOF**, Lessor and Lessee, each pursuant to due corporate authority, has executed this Memorandum of Lease on the date indicated below its signature.

**THE DAVID J. JOSEPH COMPANY**

**HARRISON GYPSUM COMPANY**

By: 

By: 

Name: Paul G. Jantsch

Name: Dan E. Northcutt

Title: Executive Vice President

Title: Sr. Vice Pres.

Date: March 15, 2004

Date: March 15, 2004

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SURFACE TRANSPORTATION BOARD

STATE OF OHIO            )  
  )    SS:  
COUNTY OF HAMILTON )

The foregoing instrument was acknowledged before me this 15<sup>th</sup> day of March, 2004, by Paul G. Jantsch, the Executive Vice President of The David J. Joseph Company, a Delaware corporation, on behalf of the corporation.

  
\_\_\_\_\_  
Notary Public

My Commission expires:  
February 20, 2006



**BARBARA A. BRZEZICKI**  
Notary Public, State of Ohio  
My Commission Expires  
February 20, 2006

STATE OF \_\_\_\_\_ )  
  )    SS:  
COUNTY OF \_\_\_\_\_ )

The foregoing instrument was acknowledged before me this 15<sup>th</sup> day of March, 2004, by DAN E. Northcutt, the Sr. Vice Pres. of Harrison Gypsum Company, an Oklahoma corporation, on behalf of the corporation.

  
\_\_\_\_\_  
Notary Public

My Commission expires:  
3-29-06

**EXHIBIT A**

To the Memorandum of Lease dated March 10, 2004, between The David J. Joseph Company and Harrison Gypsum Company.

**DESCRIPTION OF UNITS**

Thirty-nine (39) railcars bearing reporting marks as follows:

DJTX	51100
DJTX	51102
DJTX	51103
DJTX	51104
DJTX	51105
DJTX	51108
DJTX	51109
DJTX	51111
DJTX	51113
DJTX	51114
DJTX	51115
DJTX	51116
DJTX	51117
DJTX	51121
DJTX	51122
DJTX	51123
DJTX	51126
DJTX	51127
DJTX	51129
DJTX	51131
DJTX	51134
DJTX	51136
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DJTX	51158