CSC
CORPORATION SERVICE COMPANY 801 Adlai Stevenson Drive Springfield, IL 62703-4261

RECORDATION NO. 23171-0 FILED

APR 19 '04 10-56 AM

SURFACE TRANSPORTATION BOARD

APR 14 2004
RECEIVED

April 13, 2004

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

Dear Barbara,

Enclosed are two (2) originals of the **Memorandum of Railcar Lease** dated as of November 26, 2003 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: **UNITED STATES GYPSUM COMPANY**
125 South Franklin Street, Chicago, IL. 60606-4124

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: **UNITED STATES GYPSUM COMPANY** covering 3 coal hoppers with reporting marks and numbers – TCMX 95796 – TCMX 95798, INCLUSIVE.

Please file this memorandum as a SECONDARY document to Recordation #23171, 23172, 23174, 23175 dated 10/20/00 and return one (1) stamped original to my attention. A check covering the filing fee of 120 dollars ($120.00) 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 Levey

800.634.9738 | 217.544.5900 | fax 800.214.8529

Sherry Lewey
Research/Development Coordinator

Enclosure

MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 26TH day of Nov., 2003, 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 UNITED STATES GYPSUM COMPANY, a Delaware corporation, with an address at 125 SOUTH FRANKLIN STREET, , CHICAGO, IL 60606-4124 (the "Lessee" and, together with the Lessor, the "Parties").

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 July 20, 2000, covering certain equipment described therein and with respect to which a Memorandum of Railcar Lease was filed with the Surface Transportation Board ("STB") on October 20, 2000 and given Recordation Number 23171, 23172, 23174 and 23175.

WHEREAS, the Parties have entered into an additional Schedule under the Lease and wish to show for the public record the existence of the aforesaid Schedule, the respective interests therein of the Parties and a description of the equipment (the "Equipment") as set forth in Schedule A hereto, 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: Richard Latini
Name: Richard Latini
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.

UNITED STATES GYPSUM COMPANY

By: Alex J. Pavin
Name: Alex J. Pavin
Title: Vice President Supply Chain Management

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SURFACE TRANSPORTATION BOARD

Schedule A

Quantity	Equipment Description	Reporting Marks and Numbers
3	3,230 C.F. P.D. covered hopper cars	TCMX 95796 TCMX 95797 TCMX 95798