



The David J. Joseph Company



April 26, 2004

Mr. Vernon Williams
Recordations Unit
Surface Transportation Board
1925 K Street, N.W.
Washington, DC 20423-0006

RECORDATION NO. 24926 FILED

APR 27 '04

12-54 PM

SURFACE TRANSPORTATION BOARD

Dear Mr. Williams:

Please find enclosed, two (2) originals of the Memorandum of Railroad Equipment Lease Agreement dated as of April 7, 2004 between the following parties:

Lessee: Rail Connection, Inc.
111 Laurel Ave.
Poca, WV 25159

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

Please see Exhibit A attached hereto for the equipment, fourteen (14) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Railroad Equipment Lease Agreement dated April 7, 2004 related to fourteen (14) railcars bearing reporting marks DJTX 60800-60813, inclusive.

Please file this agreement as a primary document. The amount of \$30.00 is included on the enclosed check No. 557011 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

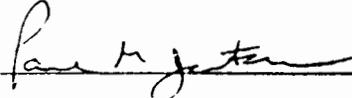
MEMORANDUM OF
RAILROAD EQUIPMENT LEASE AGREEMENT

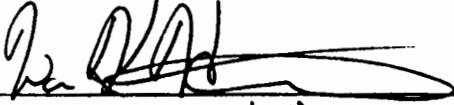
This MEMORANDUM OF RAILROAD EQUIPMENT LEASE ("Memorandum of Lease") entered into this 7th day of April, 2004, is intended to evidence the lease dated as of April 7, 2004 (the "Lease"), between THE DAVID J. JOSEPH COMPANY, a Delaware corporation ("Lessor"), and RAIL CONNECTION, INC., a West Virginia corporation ("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 fourteen (14) 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

RAIL CONNECTION, INC.

By: 
Name: Paul G. Jantsch
Title: Executive Vice President
Date: April 7, 2004

By: 
Name: Warren Kurt Arjiginathan
Title: V.P.
Date: 4-12-04

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SURFACE TRANSPORTATION BOARD

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

The foregoing instrument was acknowledged before me this 7th day of April, 2004, by Paul G. Jantsch, the Executive Vice President of The David J. Joseph Company, a Delaware corporation, on behalf of the corporation.

Barbara A. Brzezicki

Notary Public

My Commission expires:

February 20, 2006



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

STATE OF West Virginia)
) SS:
COUNTY OF Kanawha)

The foregoing instrument was acknowledged before me this 12th day of April, 2004, by Warren Kurt Hoggins the Vice President of Rail Connection, Inc., a West Virginia corporation, on behalf of the corporation.

Jennifer A. Tincher

Notary Public

My Commission expires:

November 21, 2011



EXHIBIT A

To the Memorandum of Lease dated April 7, 2004, between The David J. Joseph Company and Rail Connection, Inc.

DESCRIPTION OF UNITS

Fourteen (14) railcars bearing reporting marks as follows:

DJTX 60800 – 60813, inclusive.