

FIRST UNION RAIL

One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Tel 847.318.7575
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RECORDATION NO. 25253 FILED

OCT 25 '04 3-02 PM

SURFACE TRANSPORTATION BOARD



VIA UPS 2nd DAY AIR

October 19, 2004

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 of a Memorandum of Lease Agreement, dated July 16, 2004, 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: Miller and Company LLC
9700 W. Higgins Rd., Suite 1000
Rosemont, IL 60018

A description of the railroad equipment covered by the enclosed document is one (5) Plate "C" or "B" box cars, with NOKL marks (see Exhibit A for number).

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 regarding the above-referenced matter, please contact me at (847) 384-5387. Thank you for your cooperation in this matter.

Very truly yours,

Georgia Freiburger
Manager of Documentation

Enclosure
(MILC001)

RECORDATION NO. 25253 FILED

ASSGN. NO.: MILC001

MEMORANDUM OF LEASE OCT 25 '04 3-02 PM

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 16th day of JULY, 2004, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Miller and Company LLC ("Lessee"), a DELAWARE corporation.

~~SURFACE TRANSPORTATION BOARD~~

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of July 16, 2004, 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 May 28, 2004, 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

By: Richard F. Seymour

Name: RICHARD F. SEYMOUR
Vice President Sales & Marketing

Title: _____

ATTEST:

By: [Signature]

Name: GEORGIA FREIBURGER

Title: MGR. OF DOCUMENTATION Executed on this 16th day of July, 2004.

[CORPORATE SEAL]

STATE OF ILLINOIS

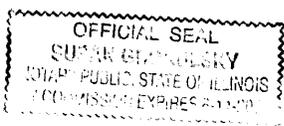
COUNTY OF COOK

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 16th day of July, 2004.

Susan Grokulska
Notary Public

My Commission Expires:
8-14-2004
(Notary Public)



LESSEE:

MILLER AND COMPANY LLC

ATTEST:

By: Susan Dudek

Name: Susan Dudek

Title: Chief Financial Officer

By: Thomas Seesdorf

Name: Thomas Seesdorf

Title: Director- Customer Logistics Executed on this 16th day of JULY, 2004.

[CORPORATE SEAL]

STATE OF Illinois

COUNTY OF COOK

I, Kathleen Graney, a Notary Public of the County and State aforesaid, certify that Susan Dudek 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 16 day of July, 2004.

Kathleen Graney
Notary Public

Commission Expires:

9-28-2005
(Notary Public)



EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Five (5)

DESCRIPTION OF CARS: Plate "C" or "B" box cars with 10' sliding doors and rigid under-frames.

CAR NUMBERS: NOKL 532000, 532011, 532016, 532018 and 532020