



The David J. Joseph Company



May 16, 2005

RECORDATION NO. 25592 FILED

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

MAY 18 '05

4-02 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 28, 2005 between the following parties:

Lessee: Rail Connection
111 Laurel Avenue
Poca, WV 25159

Lessor: Joseph Leasing Ltd.
300 Pike Street
Cincinnati, OH 45202

Please see Exhibit A for the equipment, (39) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Railroad Equipment Lease Agreement dated as of April 28, 2005 related to thirty-nine (39) railcars bearing reporting marks: OHFX 251 – 283, inclusive; and OHFX 302, 306, 307, 308, 309, 311.

Please file this agreement as a primary document. The amount of \$32.00 is included on the enclosed check No. 1629 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,

Julie M. Woodard
Documentation Coordinator

Enclosures

Rail Equipment Group

300 Pike Street
Cincinnati, OH 45202-4214
Phone (513) 419-6200
Fax (513) 419-6221

MAY 18 '05

4-02 PM

MEMORANDUM OF
RAILROAD EQUIPMENT LEASE AGREEMENT

SURFACE TRANSPORTATION BOARD

This **MEMORANDUM OF RAILROAD EQUIPMENT LEASE** ("Memorandum of Lease") entered into this 28th day of April, 2005, is intended to evidence the lease dated as of April 28, 2005 (the "Lease"), between **JOSEPH LEASING LTD.**, an Ohio limited liability company ("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 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.

JOSEPH LEASING LTD.

By: _____

Name: James H. GoetzTitle: Vice PresidentDate: April 28, 2005**RAIL CONNECTION, INC.**

By: _____

Name: Warren K. HigginbothamTitle: Vice PresidentDate: May 3, 2005

STATE OF OHIO)
)
COUNTY OF HAMILTON) SS:

The foregoing instrument was acknowledged before me this 28th day of April, 2005, by James H. Goetz, Vice President of Joseph Leasing Ltd., an Ohio limited liability company, on behalf of the company.

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

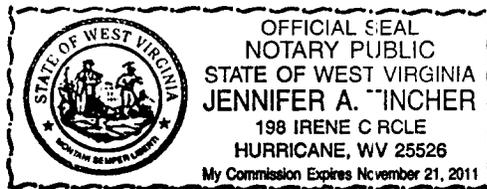
STATE OF West Virginia)
)
COUNTY OF Kanawha) SS:

The foregoing instrument was acknowledged before me this 3rd day of May, 2005, by Warren K. Higginbotham, the Vice President of Rail Connection, Inc., a West Virginia corporation, on behalf of the corporation.

Jennifer A. Incher

Notary Public

My Commission expires:
November 21, 2011



OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
JENNIFER A. INCHEK
198 IRENE CIRCLE
HURRICANE, WV 25526
My Commission Expires November 21, 2011

EXHIBIT A

To the Memorandum of Lease dated April 28, 2005, between Joseph Leasing Ltd. and Rail Connection, Inc.

DESCRIPTION OF UNITS

Thirty-nine (39) railcars bearing reporting marks:

OHFX	251
OHFX	252
OHFX	253
OHFX	254
OHFX	255
OHFX	256
OHFX	257
OHFX	258
OHFX	259
OHFX	260
OHFX	261
OHFX	262
OHFX	263
OHFX	264
OHFX	265
OHFX	266
OHFX	267
OHFX	268
OHFX	269
OHFX	270
OHFX	271
OHFX	272
OHFX	273
OHFX	274
OHFX	275
OHFX	276
OHFX	277
OHFX	278
OHFX	279
OHFX	280
OHFX	281
OHFX	282
OHFX	283
OHFX	302
OHFX	306
OHFX	307
OHFX	308
OHFX	309
OHFX	311