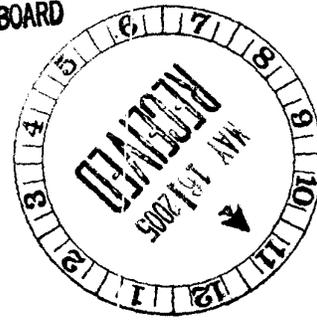


RECORDATION NO. 16834-H FILED

MAY 18 '05

4-22 PM

SURFACE TRANSPORTATION BOARD



May 5, 2005

Mr. Vernon Williams
Secretary
Surface Transportation Board
1925 K Street N.W.
Washington, D.C. 20423

Mr. Williams:

Enclosed are an original and one copy of the document described below, to be recorded pursuant to Section 11301 of Title 49 of the US Code.

This document is a Memorandum of Lease, dated May 4, 2005.

The names and addresses of the parties to the document are as follows:

Lessor: M&I Equipment Finance Company
250 East Wisconsin Avenue
Milwaukee, WI 53202

Lessee: CGB Enterprises, Inc.
1001 Hwy 190, Suite 200
Mandeville, LA 70470

A description of the equipment covered by the document is as follows:

One Hundred Thirty (130) Trinity 100 Ton Covered Hopper Cars more particularly described on Exhibit A attached hereto.

A fee of \$30.00 is enclosed. Please return any extra copies not need by the Board for recordation to:

Mark Sorensen
M&I Equipment Finance Company
250 East Wisconsin Avenue
Milwaukee, WI 53202

A short summary of the document to appear in the index is as follows:

Memorandum of Lease between M&I Equipment Finance Company, as Lessor,
and CGB Enterprises, Inc., as Lessee, dated May 4, 2005, and covering One
Hundred Thirty (130) Trinity 100 Ton Covered Hopper Cars.

Sincerely,

M&I Equipment Finance Company

A handwritten signature in black ink, appearing to read "Mark Sorensen". The signature is written in a cursive style with a large, sweeping initial "M".

Mark Sorensen
Vice President

Enc.

RECORDATION NO. 16834-H FILED

MAY 13 '05

4-22 PM

SURFACE TRANSPORTATION BOARD



MEMORANDUM OF LEASE

This MEMORANDUM OF LEASE, entered into this 4th day of May, 2005, is intended to evidence the ~~Lease~~ of Personal Property dated as of May 4th, 2005 (the "Lease") between M&I Equipment Finance Company (the "Lessor") and CGB Enterprises, Inc., a Louisiana Corporation (the "Lessee"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board under Section 49 U.S.C. 11301. Lessor has the right to lease the railcars described in Exhibit A attached hereto (the "Units"). Lessee leased from Lessor all of 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.

LESSOR:

LESSEE:

M&I EQUIPMENT FINANCE COMPANY

CGB ENTERPRISES, INC.

By: Mark Sorensen

By: [Signature]

Title: V.P.

Title: EUP & CFO

Date: 5/5/2005

Date: 5/4/05

STATE OF WISCONSIN)
) ss:
COUNTY OF MILWAUKEE)

The foregoing instrument was acknowledged before me this 5th day of May, 2005, by Mark Sorensen of M&I Equipment Finance Company.

[Signature]
Notary Public, State of Wisconsin

STATE OF Louisiana)
PARIS) ss:
COUNTY OF St. Tammany)

The foregoing instrument was acknowledged before me this 4th day of May, 2005, by Richard S. Pembroke the Gen. Mgr. of CGB Enterprises, Inc., a Louisiana Corporation.

[Signature]
Notary Public, State of Louisiana

EXHIBIT A

To the Memorandum of Lease, dated May 7, 2005, between M&I Equipment Finance Company and CGB Enterprises, Inc.

DESCRIPTION OF UNITS

One Hundred Thirty (130) Trinity 100 Ton Covered Hopper Cars more particularly described on Schedule "A" attached hereto and made a part hereof.

SCHEDULE A

Attachment to a Lease of Personal Property Between
M&I Equipment Finance Company ("Lessor") And
CGB Enterprises, Inc. ("Lessee")

Dated 5/4/05

One Hundred Thirty (130) Trinity 100 Ton Covered Hopper Cars bearing reporting marks:

LDCX21200	LDCX21201	LDCX21202	LDCX21203
LDCX21204	LDCX21205	LDCX21206	LDCX21207
LDCX21208	LDCX21209	LDCX21211	LDCX21212
LDCX21213	LDCX21215	LDCX21216	LDCX21217
LDCX21218	LDCX21219	LDCX21220	LDCX21222
LDCX21223	LDCX21224	LDCX21225	LDCX21226
LDCX21227	LDCX21228	LDCX21229	LDCX21230
LDCX21231	LDCX21232	LDCX21233	LDCX21234
LDCX21235	LDCX21236	LDCX21237	LDCX21238
LDCX21239	LDCX21240	LDCX21241	LDCX21242
LDCX21243	LDCX21244	LDCX21245	LDCX21246
LDCX21247	LDCX21249	LDCX21250	LDCX21251
LDCX21252	LDCX21253	LDCX21254	LDCX21256
LDCX21257	LDCX21258	LDCX21259	LDCX21260
LDCX21261	LDCX21262	LDCX21263	LDCX21264
LDCX21265	LDCX21266	LDCX21267	LDCX21268
LDCX21270	LDCX21271	LDCX21272	LDCX21273
LDCX21274	LDCX21275	LDCX21276	LDCX21277
LDCX21278	LDCX21280	LDCX21281	LDCX21282
LDCX21283	LDCX21284	LDCX21285	LDCX21287
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LDCX21312	LDCX21313	LDCX21314	LDCX21315
LDCX21316	LDCX21318	LDCX21319	LDCX21320
LDCX21322	LDCX21323	LDCX21324	LDCX21325
LDCX21326	LDCX21327	LDCX21328	LDCX21329
LDCX21330	LDCX21331	LDCX21332	LDCX21333
LDCX21334	LDCX21335	LDCX21336	LDCX21337
LDCX21338	LDCX21339	LDCX21340	LDCX21341
LDCX21342	LDCX21343		

INCLUDING ALL ATTACHMENTS, ACCESSORIES, APPURTENANCES, ACCESSIONS & SUBSTITUTIONS