

FIRST UNION RAIL

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

Tel 847.318.7575
Fax 847.318.7588



VIA UPS 2nd DAY AIR

June 22, 2005

Mr. Vernon E. Williams
Surface Transportation Board
1925 K Street, N.W., Room 704
Washington, DC 20423-0001
Attn: Recordation of Railroad Equipment

RECORDATION NO. 23804-B FILED
JUN 24 '05 4-09 PM
SURFACE TRANSPORTATION BOARD

Re: Memorandum of Lease Agreement

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement, dated May 26, 2005, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Commission under Recordation Number 23804.

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: The Goodyear Tire & Rubber Company
2000 Goodyear Drive
Houston, TX 77017

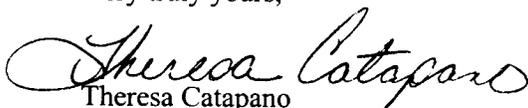
A description of the railroad equipment covered by the enclosed document is two (2) 10,300 gallon tank cars, marked NDYX 65668 and NDYX 65671.

A short summary of the document to appear in the index follows: Memorandum of Lease

Also enclosed is a check in the amount of \$33.00 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) 384-5375.
Thank you for your cooperation in this matter.

Very truly yours,


Theresa Catapano
Manager of Documentation

Enclosures

(GDYR012)

ASSGN. NO.: GDYR012

JUN 24 '05

4-09 PM

MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

24th THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 26 day of May, 2005 by and between FIRST UNION RAIL CORPORATION, a North Carolina corporation, ("Lessor") and THE GOODYEAR TIRE & RUBBER COMPANY ("Lessee"), an Ohio corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of September 6, 2001, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 3 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of November 11, 2003 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

ATTEST:

By: Richard F. Seymour

Name: RICHARD F. SEYMOUR
Vice President Sales & Marketing

Theresa Catapano

Name: THERESA CATAPANO

Title: _____

Title: MGR. OF DOCUMENTATION Executed on this 26TH day of MAY, 2005

[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COOK

I, GEORGIA FREIBURGER, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 26th day of May, 2005

Georgia Freiburger
Notary Public

My Commission Expires:

5-2008
(Notary Public)



LESSEE:

THE GOODYEAR TIRE & RUBBER COMPANY

By: *E.A. Miller*

Name: _____

Title: Vice President

ATTEST:

By: *B. Bell*

Name: Bertram Bell

Title: Assistant Secretary

Executed on this 20 day of May, 2005

[CORPORATE SEAL]

STATE OF Ohio

COUNTY OF Summit

I, Audrey H. Sims, a Notary Public of the County and State aforesaid, certify that E.A. Miller personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 20th day of MAY, 2005

Audrey H. Sims
Notary Public

Commission Expires:

AUDREY H. SIMS, Notary Public
Residence: Summit County
State Wide Jurisdiction, Ohio
My Commission Expires Feb. 16, 2009

EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Two (2)

DESCRIPTION OF CARS: Tank Cars, 1983 built, 10,300 gallon, exterior-coiled, lined DOT spec. 111A100W3, retro-fitted with a 4" steam jacketed valve.

CAR NUMBERS: NDYX 65668 and NDYX 65671