

FIRST UNION RAIL

One O'Hare Centre
6250 River Road, Suite 500
Rosemont, IL 60018-4214

RECORDATION NO. 22145-0 FILED

DEC 15 '05

2-31 PM

SURFACE TRANSPORTATION BOARD



VIA UPS 2nd DAY AIR

December 12, 2005

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 two (2) originals and one (1) copy of a Memorandum of Lease Agreement, dated August 18, 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 22145.

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: Sundance Products, Inc.
1425 Candler Road
Gainesville, GA 30507

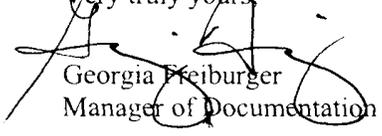
A description of the railroad equipment covered by the enclosed document is twenty-five (25) 5851 cu.ft., lined plastic pellet cars, with FURX and TQEX marks (see Exhibit A for numbers).

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) 384-5387. Thank you for your cooperation in this matter.

Very truly yours,


Georgia Pfeiburger
Manager of Documentation

Enclosures
(SUPR019)

ASSGN. NO.: SUPR019

MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 1 day of October, 2005 by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Sundance Products Inc., a Georgia corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement, dated as of August 30, 2001, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 19 to the Lease (the "Rider") as described in more particular on Exhibit A attached hereto, effective as of October 1, 2005, 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
Title: Vice President Sales & Marketing

By: Susan Grokulsky
Name: SUSAN GROKULSKY
Title: MGR. OF DOCUMENTATION

Executed on this 26th day of October, 2005

[CORPORATE SEAL]

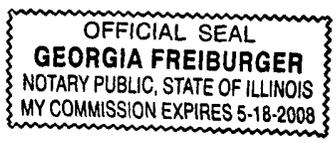
STATE OF ILLINOIS
COUNTY OF COOK

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 October, 2005.

Georgia Freiburger
Notary Public

My Commission Expires:
5-2008
(Notary Public)



LESSEE:

SUNDANCE PRODUCTS INC.

ATTEST:

By: _____
Name: _____
Title: _____

By: Claudia Stein-Martin
Name: CLAUDIA Stein-Martin
Title: CFO

Executed on this 1 day of Oct, 2005.

[CORPORATE SEAL]

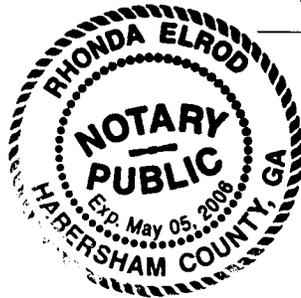
STATE OF Georgia

COUNTY OF Habersham

I, Rhonda Elrod, a Notary Public of the County and State aforesaid, certify that Claudia Stein-Martin 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 24th day of October, 2005.

Rhonda Elrod
Notary Public



My Commission Expires:
5-5-08
(Notary Public)

EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Twenty-five (25)

DESCRIPTION OF CARS: 5851 cu. ft. lined plastic pellet covered hopper car with pneumatic gates and round hatch covers, 286 GRL

CAR NUMBERS:

FURX	870005
FURX	870042
FURX	870054
FURX	870056
FURX	870074
FURX	870089
FURX	870095
FURX	870103
FURX	870235
FURX	870316
FURX	870335
FURX	870353
FURX	870374
FURX	870388
FURX	870403
FURX	870405
FURX	870439
FURX	870443
FURX	870521
FURX	870531
TQEX	058013
TQEX	058241
TQEX	058372
TQEX	058374
TQEX	058491
Count:	25