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RECORDATION NO. 26178 FILED

FEB 06 '06

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SURFACE TRANSPORTATION BOARD

OF COUNSEL
URBAN A. LESTER

February 6, 2006

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease, dated as of December 2, 2005, a primary document as defined in the Board's Rules for the Recordation of Documents.

The names and addresses of the parties to the enclosed document are:

Lessor: NARCAT LLC
Suite R
480 West Dussel Drive
Maumee, Ohio 43537

Lessee: Wilmot Transportation and Logistics, Ltd.
251 West Garfield Road, Suite 290
Aurora, Ohio 44202-8856

Mr. Vernon A. Williams
February 6, 2006
Page 2

A description of the railroad equipment covered by the enclosed document is:

14 gondola cars within the series ANGX 002032 - ANGX 002268 and RMGX 004250 - RMGX 005618 as more particularly set forth in the equipment schedule attached to the document.

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

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 stamped copies of the enclosed document to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/anm
Enclosures

FEB 06 '06

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SURFACE TRANSPORTATION BOARD

MEMORANDUM OF LEASE

WITNESSETH

This Memorandum of Lease is entered into as of the 2nd day of December, 2005, by and between NARCAT LLC, a Delaware limited liability company, having its principal place of business at Suite R, 480 W. Dussel Drive, Maumee, OH 43537 (hereinafter "Lessor") and Wilmot Transportation and Logistics, Ltd., an Ohio limited liability company, with its principal place of business at 251 West Garfield Road, Suite 290, Aurora, Ohio 44202-8856 (hereinafter "Lessee").

1. Lessor and Lessee are parties to that certain Full Service Lease Agreement dated as of November 1, 2005 (the "Master Lease"), and Rider Deal #C00862 dated as of November 1, 2005 (the "Schedule"), whereby Lessor leases to Lessee fourteen (14) railcars bearing railroad reporting marks as noted on attached Exhibit "A."
2. The parties desire to execute this Memorandum for purposes of memorializing of record the Master Lease and Schedule contemplated hereby.
3. This Memorandum of Lease may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one and the same Memorandum of Lease.

[Signature Pages to Follow]

Lessor:

NARCAT LLC

By: Rasesh H. Shah

Printed

Name: Rasesh H. Shah

Title: Manager

Date: 12/2/05

STATE OF OHIO)

COUNTY OF LUCAS) SS:

The foregoing Instrument was acknowledged before me this 2nd day of December, 2005, by Rasesh H. Shah, the Manager of NARCAT LLC, NARCAT LLC, a Delaware limited liability company, on behalf of the company.



Julie Ann Dibble
Notary Public

JULIE ANN DIBBLE
Notary Public, State of Ohio
My Commission Expires 08-20-2010

IN WITNESS WHEREOF, the parties have executed this Memorandum of Lease as of the day and year first written above.

LESSEE:

WILMOT TRANSPORTATION AND LOGISTICS, LTD.

By: *Dennis Wilmot*

Printed Name: Dennis Wilmot

Title: President

Date: 12/1/05

STATE OF *Ohio*

COUNTY OF *Portage*) SS:

The foregoing instrument was acknowledged before me this _____ day of _____, 2005, by Dennis Wilmot, the President of Wilmot Transportation and Logistics, Ltd., an Ohio limited liability company, on behalf of the company.

H Epps
Notary Public

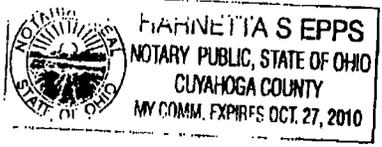


EXHIBIT "A"	
14 Gondolas	
Deal #C00862	
1	ANGX002032
2	ANGX002095
3	ANGX002096
4	ANGX002268
5	RMGX004250
6	RMGX004251
7	RMGX004252
8	RMGX004253
9	RMGX004254
10	RMGX004256
11	RMGX004257
12	RMGX004263
13	RMGX004267
14	RMGX005618

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: February 12 2006



Robert W. Alvord