

# FIRST UNION RAIL

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

Tel 847.318.7575  
Fax 847.318.7588

RECORDATION NO. 25499-A FILED

APR 03 '06

2-58 PM

SURFACE TRANSPORTATION BOARD



**VIA UPS NEXT DAY AIR**

March 29, 2006

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 three (3) originals of a Memorandum of Lease Agreement, dated March 3, 2006, 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 25499.

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: Koppers Inc.  
436 Seventh Avenue, Room 1624  
Pittsburgh, PA 15219

A description of the railroad equipment covered by the enclosed document is twenty-five (25) 52'6"/51'10" gondola cars, with NDYX 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 Freiburger  
Manager of Documentation

Enclosures  
(KOPP004)

ASSGN. NO.: KOPP004

MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD 3rd

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 3rd day of March, 2006, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Koppers, Inc. ("Lessee"), a Pennsylvania corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of December 9, 2004, 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 \_\_\_\_\_, \_\_\_\_\_, 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

By: Richard F. Seymour

Name: RICHARD F. SEYMOUR  
Title: VICE PRESIDENT SALES & MARKETING

ATTEST:

By: Janice Evolva

Name: JANICE EVOLVA

Title: Manager of Documentation

Executed on this 3rd day of March, 2006.

[CORPORATE SEAL]

STATE OF ILLINOIS

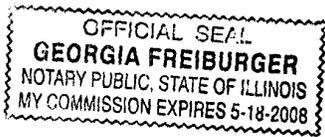
COUNTY OF COOK

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/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 3rd day of March, 2006

Georgia Freiburger  
Notary Public

My Commission Expires:  
5-2008  
(Notary Public)



LESSEE:

KOPPERS, INC.

ATTEST:

By: Thomas D. Loadman

Name: Thomas D. Loadman

Title: Vice President & General Manager

By: Elizabeth Ossler

Name: Elizabeth Ossler

Title: Executive Assistant

Executed on this 17<sup>th</sup> day of February, 2006.

[CORPORATE SEAL]

STATE OF Pennsylvania

COUNTY OF Allegheny

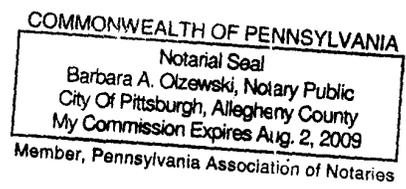
I, Barbara A. Olzewski, a Notary Public of the County and State aforesaid, certify that Thomas D. Loadman personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 17<sup>th</sup> day of February, 2006.

Barbara A. Olzewski  
Notary Public

Commission Expires:

Aug 2, 2009  
(Notary Public)



**EXHIBIT A**  
**to**  
**MEMORANDUM OF LEASE**

NUMBER OF CARS: Twenty-five (25)

DESCRIPTION OF CARS: (13) 2494 cubic foot capacity, 52'06" mill gondola cars with five foot side height and total weight on rail of 268,000-lbs.

(12) 2510 cubic foot capacity, 51'10" mill gondola cars with five foot one inch side height (5'01") and total weight on rail of 263,000-lbs.

CAR NUMBERS:

NDYX	315875
NDYX	315876
NDYX	315886
NDYX	315887
NDYX	315889
NDYX	315893
NDYX	315895
NDYX	315897
NDYX	315899
NDYX	315900
NDYX	315901
NDYX	315902
NDYX	315904
NDYX	314900
NDYX	314901
NDYX	314902
NDYX	314907
NDYX	314910
NDYX	314911
NDYX	314912
NDYX	314917
NDYX	314918
NDYX	314921
NDYX	314922
NDYX	314924