



SPILMAN THOMAS & BATTLE, PLLC

ATTORNEYS AT LAW

Direct Dial: (304) 340-3892
E-mail: ahill@spilmanlaw.com

April 7, 2006

VIA FEDERAL EXPRESS

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

RECORDATION NO. 26291 FILED

APR 11 '06

10-45 AM

SURFACE TRANSPORTATION BOARD



Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) please find two originals of a Memorandum of Railroad Equipment Lease, dated as of April 6, 2006, between Rail Connection, Inc. and Gershow Recycling Corporation, 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: Rail Connection, Inc.
737 Eleanor Industrial Park
Eleanor, WV 25070

Lessee: Gershow Recycling Corporation
71 Peconic Avenue
Bedford, NY 11763

A description of the railroad equipment covered by the enclosed document is set forth in Exhibit A which is attached to the enclosed Memorandum of Railroad Equipment Lease.

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

Memorandum of Railroad Equipment Lease.

Mr. Vernon A. Williams
April 7, 2006
Page 2

Also enclosed is a check payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return a stamped original of the enclosed document to the undersigned in the enclosed self-addressed stamped envelope.

Very truly yours,



Angela F. Hill

AFH/tlh/410353.2
Enclosures

SURFACE TRANSPORTATION BOARD

MEMORANDUM OF RAILROAD EQUIPMENT LEASE

This Memorandum of Railroad Equipment Lease, made and entered into as of this 11th day of April, 2006, is intended to evidence the Railroad Equipment Lease dated August 10, 2004, by and between **Rail Connection, Inc.**, a West Virginia corporation (as successor by assignment to The David J. Joseph Company, a Delaware corporation, the "Lessor") and **Gershow Recycling Corporation**, a New York corporation (the "Lessee"), as supplemented, modified and amended (the "Lease"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board under 49 U.S.C. §11301, *et seq.* Lessee has the right to use the six (6) 100-ton gondola rail cars more particularly defined and described in the Schedule of Railcars attached hereto and incorporated herein as **Exhibit A** (the "Railcars") for the rentals and upon the terms and conditions provided in such Lease.

IN WITNESS WHEREOF, Lessor, pursuant to due corporate authority, has caused this instrument to be signed by its duly authorized officer as of the date first above written.

RAIL CONNECTION, INC.
By: 
Its Vice President

EXHIBIT A

Six (6), 100 ton gondolas:

JTSX	101410	JTSX	101428	JTSX	101430	JTSX	101446	JTSX	101448	JTSX	101451
------	--------	------	--------	------	--------	------	--------	------	--------	------	--------