

RECORDATION NO. 22658-N FILED

APR 11 '06

4-06 PM

FIRST UNION RAIL

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

Tel 847.318.7575
Fax 847.318.7588

SURFACE TRANSPORTATION BOARD

VIA UPS 2nd DAY AIR

April 7, 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 April 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 22658.

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: Interstate Commodities, Inc.
7 Madison Street
Troy, NY 12181

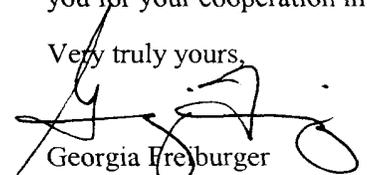
A description of the railroad equipment covered by the enclosed document is thirty-one (31) 5250 cu. ft. covered hopper cars, with FURX marks (see Exhibit A for car numbers).

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 (347) 384-5387. Thank you for your cooperation in this matter.

Very truly yours,


Georgia Freiburger
Manager of Documentation

Enclosures

(INC1029)

MEMORANDUM OF LEASE

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

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of May 24, 1999, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 28 the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of April 3, 2006 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 Grokulska

Name: SUSAN GROKULSKY

Title: MGR. OF DOCUMENTATION

Executed on this 3rd day of April, 2006.

[CORPORATE SEAL]

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STATE OF ILLINOIS

COUNTY OF COOK

SURFACE TRANSPORTATION BOARD

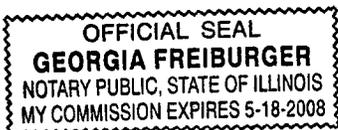
I, GEORGIA FREIBURGER, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

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

Georgia Freiburger
Notary Public

My Commission Expires:

5-2008
(Notary Public)



LESSEE:

INTERSTATE COMMODITIES, INC.

By: [Signature]
Name: Cameron Charles
Title: Director of Transportation

ATTEST:

By: _____

Name: _____

Title: _____

Executed on this _____ day of _____.

[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COOK

I, GEORGIA FREIBURGER a Notary Public of the County and State aforesaid, certify that CAMERON CHARLES 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 30th day of March, 2006

[Signature]
Notary Public

Commission Expires:

5-2008
(Notary Public)



EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Thirty-one (31)

DESCRIPTION OF CARS: 100-ton, 5250 cubic foot capacity covered hopper cars with trough hatches, gravity outlets and 286,000-lbs total weight on rail.

CAR NUMBERS:

FURX	850003
FURX	850060
FURX	850067
FURX	850153
FURX	850157
FURX	850158
FURX	850267
FURX	850311
FURX	850333
FURX	850342
FURX	850360
FURX	850368
FURX	850386
FURX	850404
FURX	850463
FURX	850516
FURX	850527
FURX	850599
FURX	850600
FURX	850602
FURX	850635
FURX	850642
FURX	850643
FURX	850647
FURX	850649
FURX	850655
FURX	850660
FURX	850685
FURX	850715
FURX	850726
FURX	850733