



CORPORATION SERVICE COMPANY

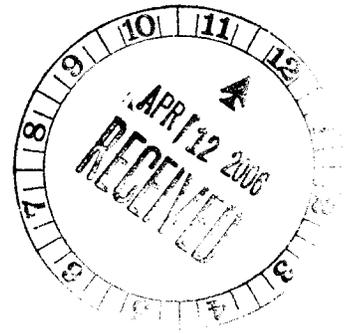
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April 4 2006

RECORDATION NO. 23161-F FILED

APR 12 '06

3-05 PM

SURFACE TRANSPORTATION BOARD



Barbara Saddler
Surface Transportation Board
Recordation Office
1925 K Street, N.W., Suite 70
Washington D.C. 20423
Barbara.saddler@stb.dot.gov

REF: 151334-1

Dear Barbara,

Enclosed are two (2) originals of the **Memorandum of Railcar Lease** dated as of March 13, 2006 between the following parties:

Names and address of the following parties:

Lessor: **THE CIT GROUP/EQUIPMENT FINANCING INC.**
1211 Avenue of the Americas New York, NY 10036

Lessee: **NAN YA PLASTICS CORPORATION**
140 East Beulah Road Lake City, SC 29560

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

Memorandum of Railcar Lease between Lessor: **THE CIT GROUP/EQUIPMENT FINANCING INC.** and Lessee: **NAN YA PLASTICS CORPORATION** covering 30 tank cars with reporting marks and numbers – DBUX220000 – DBUX220037 – INCLUSIVE.

Please file this memorandum as a SECONDARY document to Recordation #23161 dated 10/11/00 and return one (1) stamped original to my attention. A check covering the filing fee of thirty-three dollars (\$33.00) is enclosed.

If you have any questions regarding the filing, please feel free to call me at 800-995-5071 ext. 3813

Thank you for your prompt assistance.

Sincerely,

April O'Shea
Motor Vehicle Specialist

APR 12 '06

3-05 PM

MEMORANDUM OF LEASE EXTENSION

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LOCOMOTIVE LEASE dated as of this 13 day of March, 2006, is made by The CIT Group/Equipment Financing, Inc., a Delaware corporation, with an address at 1211 Avenue of the Americas, New York, New York 10036 (the "Lessor") and, Nan Ya Plastics Corporation, America, a Delaware corporation, with an address at 140 East Beulah Road, Lake City, SC 29560 (the "Lessee" and, together with the Lessor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor and the Lessee entered into that certain Lease Extension Certificate (the "Certificate") dated as of June 23, 2000 covering the equipment listed on Schedule A hereto (the "Equipment") and extending a Locomotive Equipment Lease originally dated as of (the "Lease"); pursuant to a Memorandum of Locomotive Lease filed with the Surface Transportation Board on October 11, 2000 as recordation number 23161.

WHEREAS, the Parties wish to show for the public record the existence of the aforesaid Certificate, and the respective interests therein of the Parties and accordingly the Parties have caused this memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Lessor hereby extends the Lease and confirms the lease of the Equipment to the Lessee in accordance with the terms and conditions of the Certificate, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessor. I further declare under penalty of perjury that the foregoing is true and correct.

THE CIT GROUP/EQUIPMENT FINANCING, INC.

By: William P. O'Brien
 Name: William P. O'Brien
 Title: Vice President

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessee. I further declare under penalty of perjury that the foregoing is true and correct.

NAN YA PLASTICS CORPORATION, AMERICA

By: J. S. TSENG
 Name: J. S. TSENG
 Title: ASSIST. VICE PRESIDENT

Schedule A

Number of Cars

Equipment Description

38 22,000 through 24,000 gallon capacity tank cars, non coiled, non insulated

1	DBUX	220000
2	DBUX	220001
3	DBUX	220002
4	DBUX	220003
5	DBUX	220004
6	DBUX	220005
7	DBUX	220006
8	DBUX	220007
9	DBUX	220008
10	DBUX	220009
11	DBUX	220010
12	DBUX	220011
13	DBUX	220012
14	DBUX	220013
15	DBUX	220014
16	DBUX	220015
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26	DBUX	220025
27	DBUX	220026
28	DBUX	220027
29	DBUX	220028
30	DBUX	220029
31	DBUX	220030
32	DBUX	220031
33	DBUX	220032
34	DBUX	220033
35	DBUX	220034
36	DBUX	220035
37	DBUX	220036
38	DBUX	220037