



CORPORATION SERVICE COMPANY

RECORDATION NO. 26324 FILED

MAY 09 '06

11-38 AM

SURFACE TRANSPORTATION BOARD



May 6, 2006

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

RE: 087241/005

Dear Barbara,

Enclosed are two (2) originals of the **Memorandum of Railcar Lease** dated as of December 30, 2005 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: **LUBRIZOL**
41 Tidal Road Deet Park, TX 77536

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: **LUBRIZOL** covering 13 coal hoppers with reporting marks and numbers – CEFX 76550 - CEFX 76729 – NOT INCLUSIVE.

Please file this memorandum as a PRIMARY document 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 x 3813.

Thank you for your prompt assistance.

Sincerely,

April O'Shea
Motor Vehicle Specialist



CORPORATION SERVICE COMPANY*

Attn: Karen January
Surface Transportation Board
Recordation Office
1925 K Street NW, Ste 70
Washington, DC 20423



RE: Additional Checks for STB Filings

Order#'s: 087203/005, 087241/005, 087169/005, 087272/005, 087378/005 and
087387/005

Karen,

Per your request, I have attached new checks for the above referenced requests in the amount of \$34.00. Let me know if any additional information is needed.

Sincerely,

April O'Shea
Corporation Service Company
801 Adlai Stevenson Drive
Springfield, IL 62703
800-995-5071 x 3813

MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 30th day of December, 2005, 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 LUBRIZOL, a Ohio corporation, with an address at 41 Tidal Road, Deer Park, TX 77536, (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 Master Railcar Lease (the "Lease") dated as of December 30, 2005 covering the equipment listed on Schedule A hereto (the "Equipment").

WHEREAS, the Parties wish to show for the public record the existence of the aforesaid Schedule, 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 leases and confirms the lease of the Equipment to the Lessee in accordance with the terms and conditions of the Lease, 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

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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.

LUBRIZOL

By: Ronald A. Beeson
Name: Ronald A. Beeson
Title: NA Supply and Distribution Mgr.

Schedule A

Number of Cars

Equipment Description

13 5,660 C.F. P.D. covered hopper car - lined

1	CEFX	76550
2	CEFX	76710
3	CEFX	76711
4	CEFX	76712
5	CEFX	76721
6	CEFX	76722
7	CEFX	76723
8	CEFX	76724
9	CEFX	76725
10	CEFX	76726
11	CEFX	76727
12	CEFX	76728
13	CEFX	76729