



CORPORATION SERVICE COMPANY

RECORDATION NO. 26327 FILED

MAY 09 '06

11-43 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: 087169/005

Dear Barbara,

Enclosed are two (2) originals of the **Memorandum of Railcar Lease** dated as of March 31, 2006 between the following parties:

Names and address of the following parties:

Lessor: **THE CIT GROUP/EQUIPMENT FINANCING, INC.**
1211 Avenue of the Americas, 20th Floor New York, NY 10036

Lessee: **TAZEWELL & PEORIA RAILROAD**
301 Wesley Road Creve Coeur, IL 61610

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: **TAZEWELL & PEORIA RAILROAD** covering 100 gondola cars with reporting marks and numbers – PPU 9100 - PPU 9199 – 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 31st 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, 20th Floor, New York, New York 10036 (the "Lessor"), and TAZEWELL & PEORIA RAILROAD, a Delaware corporation, with an address at 301 Wesley Road, Creve Coeur, IL 61610 (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 March 31, 2006 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 Lease, 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 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: [Signature]
Name: _____
Title: Sam P. O'Brien
Vice President

RECORDATION NO. 26327 FILED

MAY 09 '06 11-43 AM

SURFACE TRANSPORTATION BOARD

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.

TAZEWELL & PEORIA RAILROAD

By: [Signature]
Name: Spencer D. White
Title: President

Schedule A

Number of Cars			Equipment Description		
100	52' Mill Gondola Cars				
1	PPU	9100	53	PPU	9152
2	PPU	9101	54	PPU	9153
3	PPU	9102	55	PPU	9154
4	PPU	9103	56	PPU	9155
5	PPU	9104	57	PPU	9156
6	PPU	9105	58	PPU	9157
7	PPU	9106	59	PPU	9158
8	PPU	9107	60	PPU	9159
9	PPU	9108	61	PPU	9160
10	PPU	9109	62	PPU	9161
11	PPU	9110	63	PPU	9162
12	PPU	9111	64	PPU	9163
13	PPU	9112	65	PPU	9164
14	PPU	9113	66	PPU	9165
15	PPU	9114	67	PPU	9166
16	PPU	9115	68	PPU	9167
17	PPU	9116	69	PPU	9168
18	PPU	9117	70	PPU	9169
19	PPU	9118	71	PPU	9170
20	PPU	9119	72	PPU	9171
21	PPU	9120	73	PPU	9172
22	PPU	9121	74	PPU	9173
23	PPU	9122	75	PPU	9174
24	PPU	9123	76	PPU	9175
25	PPU	9124	77	PPU	9176
26	PPU	9125	78	PPU	9177
27	PPU	9126	79	PPU	9178
28	PPU	9127	80	PPU	9179
29	PPU	9128	81	PPU	9180
30	PPU	9129	82	PPU	9181
31	PPU	9130	83	PPU	9182
32	PPU	9131	84	PPU	9183
33	PPU	9132	85	PPU	9184
34	PPU	9133	86	PPU	9185
35	PPU	9134	87	PPU	9186
36	PPU	9135	88	PPU	9187
37	PPU	9136	89	PPU	9188
38	PPU	9137	90	PPU	9189
39	PPU	9138	91	PPU	9190
40	PPU	9139	92	PPU	9191
41	PPU	9140	93	PPU	9192
42	PPU	9141	94	PPU	9193
43	PPU	9142	95	PPU	9194
44	PPU	9143	96	PPU	9195
45	PPU	9144	97	PPU	9196
46	PPU	9145	98	PPU	9197
47	PPU	9146	99	PPU	9198
48	PPU	9147	100	PPU	9199
49	PPU	9148			
50	PPU	9149			
51	PPU	9150			
52	PPU	9151			