

RECORDATION NO. 25499-B FILED

MAY 19 '06

3-18 PM

SURFACE TRANSPORTATION BOARD



## FIRST UNION RAIL

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

Tel 847.318.7575  
Fax 847.318.7588

**VIA UPS NEXT DAY AIR**

May 16, 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 10, 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 25499.

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: Koppers Inc.  
436 Seventh Avenue, Room 1624  
Pittsburgh, PA 15219

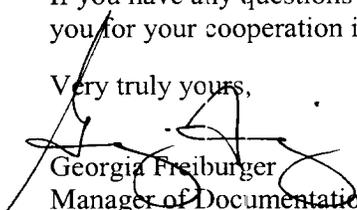
A description of the railroad equipment covered by the enclosed document is thirteen (13) 60'8" center beam bulkhead flat cars, with NDYX marks (see Exhibit A for numbers).

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

Also enclosed is a check in the amount of \$34.00 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 (847) 384-5387. Thank you for your cooperation in this matter.

Very truly yours,

  
Georgia Freiburger  
Manager of Documentation

Enclosures  
(KOPP005)

MAY 19 '06

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ASSGN. NO.: KOPP005

MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 10<sup>th</sup> day of April, 2006, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Koppers, Inc. ("Lessee"), a Pennsylvania corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of December 9, 2004, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 4 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of April 10, 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

By: Richard E. Seymour

Name: RICHARD E. SEYMOUR  
Vice President Sales & Marketing

Title: \_\_\_\_\_

ATTEST:

By: Susan Grokulska

Name: SUSAN GROKULSKY

Title: Mgr. of Documentation

Executed on this 10<sup>th</sup> day of April, 2006.

[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COOK

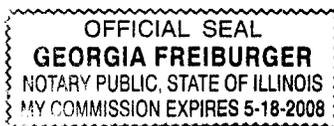
I, GEORGIA FREIBURGER a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 10<sup>th</sup> day of April, 2006.

[Signature]  
Notary Public

My Commission Expires:

5-2008  
(Notary Public)



LESSEE:

KOPPERS, INC.

ATTEST:

By: Thomas D. Loddman

Name: Thomas D. Loddman

Title: Vice President & General Manager

By: J. S. Sebbens

Name: J. S. Sebbens

Title: Mgr Rail Logistics

Executed on this 31<sup>st</sup> day of March, 2006.

[CORPORATE SEAL]

STATE OF Pennsylvania

COUNTY OF Allegheny

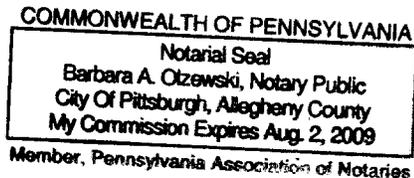
I, Barbara A. Olzewski, a Notary Public of the County and State aforesaid, certify that Thomas D. Loddman personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 31 day of March, 2006.

Barbara A. Olzewski  
Notary Public

Commission Expires:

Aug 2, 2009  
(Notary Public)



**EXHIBIT A**  
**to**  
**MEMORANDUM OF LEASE**

NUMBER OF CARS:           Thirteen (13)

DESCRIPTION OF CARS:   60'08" Center Beam Bulkhead Flatcars with risers and  
a total weight on rail of 268,000-lbs.

CAR NUMBERS:

NDYX	728051
NDYX	728056
NDYX	728062
NDYX	728076
NDYX	728081
NDYX	728091
NDYX	728095
NDYX	728096
NDYX	728133
NDYX	728157
NDYX	728170
NDYX	728171
NDYX	728178