

RECORDATION NO. 24428-H FILED

OCT 30 '06

3-29 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 2nd DAY AIR

October 26, 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 two (2) originals and one (1) copy of a Memorandum of Lease Agreement, dated October 12, 2005, 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 24428. The names and addresses of the parties to the enclosed document are:

Owner: ATEL Leasing Corporation
600 California Street, 6th Floor
San Francisco, California 94108

Lessee: FGDI, LLC
19901 N. Dixie Highway
Bowling Green, OH 43402

Lessor/Manager: First Union Rail Corporation
One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

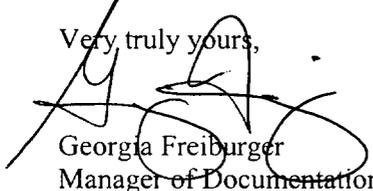
A description of the railroad equipment covered by the enclosed document is fifty-nine (59) 4750 cu. ft. covered hopper cars, with AFCX marks (see Exhibit A for car numbers).

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

Also enclosed is a check in the amount of \$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

(FGDI015)

ASSGN. NO.: FGDI015

MEMORANDUM OF LEASE AND ASSIGNMENT OCT 30 '06

3-29 PM

THIS MEMORANDUM OF LEASE AND ASSIGNMENT (the "Memorandum") is recorded with the ~~SURFACE TRANSPORTATION BOARD~~ this the 12th day of October, 2006, by and between First Union Rail Corporation (the "Lessor"), a North Carolina corporation, acting in its capacity as manager for ATEL Leasing Corporation, its successors and assigns, the owner of the Cars, as defined below, ("ATEL"), pursuant to a Railcar Management Agreement dated as of April 1, 2002, as amended, and FGDI, L.L.C., (the "Lessee") a limited liability corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Master Lease"), dated as of August 22, 2002, as amended, whereby Lessor has agreed to lease to Lessee certain railcars as described more specifically on Exhibit A attached hereto, (the "Cars"), pursuant to Rider No.14 (the "Rider") which Rider incorporates by reference the terms and condition of the Master Lease and is a separate and independent lease, (the "Lease"), effective as of March 5, 2005, and subject to the terms, conditions and provisions of the above-mentioned Lease.

Lessor hereby assigns and transfers to ATEL all of its right, title and interest as Lessor in the Lease, excluding from such assignment only its rights as manager of the Lease and Cars under the Railcar Management Agreement.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION,
as MANAGER for ATEL Leasing Corporation

ATTEST:

By: Richard F. Seymour

Name: RICHARD F. SEYMOUR
Vice President Sales & Marketing

By: Susan Grokulsky

Name: SUSAN GROKULSKY

Title: MR - OF DOCUMENTATION Executed on this 12th day of October, 2006.

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 12th day of October, 2006.

[Signature]
Notary Public

My Commission Expires:
5-2008
(Notary Public)



LESSEE:

FGDI, L.L.C.,

ATTEST:

By: Robert W. Obrecht

Name: Robert W. Obrecht

Title: VP-COO

By: _____

Name: _____

Title: _____

Executed on this _____ day of _____, _____.

STATE OF OHIO

COUNTY OF WOOD

I, DONALD EUGENE FINN, a Notary Public of the County and State aforesaid, certify that ROBERT W. OBROCK 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 21st day of November, 2005.



Donald Eugene Finn
Notary Public

My Commission Expires:

5/22/08
(Notary Public)

EXHIBIT A
to
MEMORANDUM OF LEASE AND ASSIGNMENT

NUMBER OF CARS: Fifty-nine (59)

DESCRIPTION OF CARS: 4,750 cubic foot capacity, 3 pocket, 1981 Pullman Standard Covered Hopper Cars with gravity gates and trough hatches, 263,000 lbs. GRL

CAR NUMBERS:

AFCX 834002	AFCX 834328
AFCX 834013	AFCX 834371
AFCX 834020	AFCX 834400
AFCX 834022	AFCX 834464
AFCX 834029	AFCX 834474
AFCX 834038	AFCX 834481
AFCX 834041	AFCX 834497
AFCX 834060	AFCX 834509
AFCX 834078	AFCX 834594
AFCX 834085	AFCX 834601
AFCX 834093	AFCX 834612
AFCX 834096	AFCX 834616
AFCX 834098	AFCX 834617
AFCX 834100	AFCX 834644
AFCX 834109	AFCX 834667
AFCX 834119	AFCX 834674
AFCX 834126	AFCX 834682
AFCX 834135	AFCX 834708
AFCX 834158	AFCX 834718
AFCX 834165	AFCX 834727
AFCX 834176	AFCX 834728
AFCX 834184	AFCX 834743
AFCX 834199	AFCX 834747
AFCX 834214	AFCX 834755
AFCX 834221	AFCX 834761
AFCX 834224	AFCX 834770
AFCX 834226	AFCX 834781
AFCX 834251	AFCX 834791
AFCX 834312	AFCX 834803
AFCX 834318	