

RECORDATION NO. 24428-K FILED

NOV 20 '06

1-03 PM

SURFACE TRANSPORTATION BOARD



VIA UPS 2nd DAY AIR

November 14, 2006

FIRST UNION RAIL

One O'Hare Centre
6250 River Road, Suite 500
Rosemont, IL 60018-4214

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 November 2, 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 24428.

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: FGDI, L.L.C.
19901 N. Dixie Hwy.
Bowling Green, OH 43402

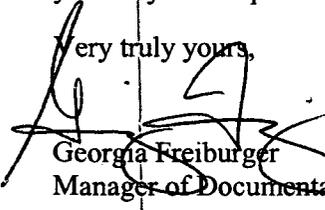
A description of the railroad equipment covered by the enclosed document is fifty-six (56) 4550-4750 cu. ft. covered hopper cars, with FURX marks (see Exhibit A for car numbers).

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

(FGDI022)

ASSGN. NO.: FGDI022

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MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

2nd THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the day of November, 2006, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and FGDI, L.L.C., ("Lessee"), a limited liability corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of August 22, 2002, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 21 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of October 19, 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 F. Seymour

Name: RICHARD F. SEYMOUR
Title: VICE PRESIDENT SALES & MARKETING

ATTEST:

By: Susan Grokulsky

Name: SUSAN GROKULSKY

Title: MGR. OF DOCUMENTATION

Executed on this 2nd day of November, 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 2nd day of November, 2006.

[Signature]
Notary Public

My Commission Expires:

5-2008
(Notary Public)



LESSEE:

FGDI, L.L.C.

ATTEST:

By: Steven J Speck

Name: STEVEN J SPECK

Title: PRESIDENT / CEO

By: Debra K Baker-Croke

Name: Debra K. Baker-Croke

Title: Logistic Coord.

Executed on this 26th day of OCTOBER, 2006.

[CORPORATE SEAL]

STATE OF OHIO

COUNTY OF WOOD

I, DONALD EUGENE FINN, a Notary Public of the County and State aforesaid, certify that STEVEN J SPECK 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 26th day of OCTOBER, 2006.

Donald Eugene Finn
Notary Public

Commission Expires:

5/22/08
(Notary Public)



EXHIBIT A
to
MEMORANDUM OF LEASE

- I. NUMBER OF CARS: Fifty-six (56)
- II. DESCRIPTION OF CARS: 4550-4750 cubic foot capacity covered hopper cars with gravity discharge gates and trough hatches

III. CAR NUMBERS:

| | | |
|-------------|-------------|-------------|
| FURX 814200 | FURX 815500 | FURX 818538 |
| FURX 814201 | FURX 815502 | FURX 818543 |
| FURX 814202 | FURX 815506 | FURX 818548 |
| FURX 814203 | FURX 815507 | FURX 818549 |
| FURX 814204 | FURX 815508 | FURX 818552 |
| FURX 814208 | FURX 815510 | FURX 818556 |
| FURX 814210 | FURX 815511 | FURX 818558 |
| FURX 814211 | FURX 815512 | FURX 818561 |
| FURX 814212 | FURX 815513 | FURX 818564 |
| FURX 814213 | FURX 815514 | FURX 818567 |
| FURX 814214 | FURX 815515 | FURX 818568 |
| FURX 814218 | FURX 815517 | FURX 818578 |
| FURX 814219 | FURX 815518 | FURX 818586 |
| FURX 814221 | FURX 815519 | FURX 818588 |
| FURX 814222 | FURX 818501 | FURX 818589 |
| FURX 815211 | FURX 818515 | FURX 829825 |
| FURX 815235 | FURX 818529 | FURX 830202 |
| FURX 815246 | FURX 818530 | FURX 830203 |
| FURX 815293 | FURX 818533 | Count: 56 |