

The David J. Joseph Company



January 5, 2007

RECORDATION NO. 26761 FILED

Mr. Vernon Williams  
Recordations Unit  
Surface Transportation Board  
1925 K Street, N.W., Suite 715  
Washington, DC 20423-0006

JAN 08 '07

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SURFACE TRANSPORTATION BOARD

Dear Mr. Williams:

Please find enclosed, two (2) originals of the Memorandum of Railroad Equipment Lease Agreements dated as of December 11, 2006 between the following parties:

Lessee:	Kemira Logistics, Inc. 4801 Southwick Drive Matteson, IL 60443
Lessor:	The David J. Joseph Company 300 Pike Street Cincinnati, OH 45202

Please see Exhibit A for the equipment, (20) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Railroad Equipment Lease Agreement dated as of December 11, 2006 related to twenty (20) railcars bearing reporting marks: EAGX 4001 – EAGX 4020, inclusive

Please file this agreement as a primary document. The filing fee in amount of \$34.00 is included on the enclosed check for this document. Please return a stamped original to my attention.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 419-6082.

Sincerely,



Barbara A. Brzezicki  
Contract Manager

Enclosures

JAN 08 '07

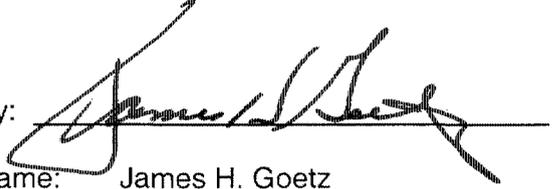
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**MEMORANDUM OF  
RAILROAD EQUIPMENT LEASE AGREEMENT** SURFACE TRANSPORTATION BOARD

This **MEMORANDUM OF RAILROAD EQUIPMENT LEASE** ("Memorandum of Lease") entered into this 11<sup>th</sup> day of December, 2006, is intended to evidence the lease dated as of December 4, 2006 (the "Lease"), between **THE DAVID J. JOSEPH COMPANY**, a Delaware corporation ("Lessor"), and **KEMIRA LOGISTICS, INC.**, a Delaware corporation ("Lessee"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board under Section 49 of U.S.C. 11301. Lessee has the right to use the twenty (20) railcars described in Exhibit A attached hereto (the "Units"). Lessee is renting from Lessor all the Units at the rentals and upon the terms and conditions provided in the Lease.

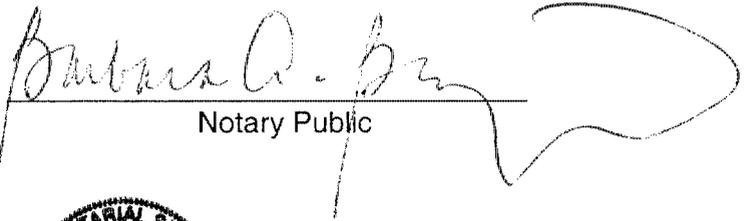
**IN WITNESS WHEREOF**, Lessor, pursuant to due corporate authority, has executed this Memorandum of Lease on the date indicated below its signature.

**THE DAVID J. JOSEPH COMPANY**

By: Name: James H. GoetzTitle: Executive Vice President / CFODate: December 11, 2006

STATE OF OHIO            )  
                                  )  
COUNTY OF HAMILTON )       SS:

The foregoing instrument was acknowledged before me this 11<sup>th</sup> day of December, 2006, by James H. Goetz, the Executive Vice President and Chief Financial Officer of The David J. Joseph Company, a Delaware corporation, on behalf of the corporation.

  
\_\_\_\_\_  
Notary Public

My Commission expires:  
2-20-11



BARBARA A. BRZEZICKI  
Notary Public, State of Ohio  
My Commission Expires 02-20-11

## **EXHIBIT A**

To the Memorandum of Lease dated December 11, 2006, between The David J. Joseph Company and Kemira Logistics, Inc.

### **DESCRIPTION OF UNITS**

Twenty (20), railcars bearing reporting marks as follows:

**EAGX 4001 – 4020, inclusive**