

RECORDATION NO. 23804C FILED

JAN 16 '07

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SURFACE TRANSPORTATION BOARD



FIRST UNION RAIL

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

VIA UPS 2nd DAY AIR

January 11, 2007

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 December 13, 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 23804.

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: The Goodyear Tire & Rubber Company
2000 Goodyear Drive
Houston, TX 77017

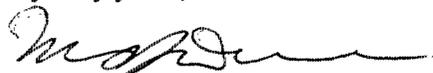
A description of the railroad equipment covered by the enclosed document is for three (3) 10,300 gallon, lined tank cars, having NDYX marks (see Exhibit A for car numbers).

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) 384-5397. Thank you for your cooperation in this matter.

Very truly yours,


Marcia Dunne
Rail Documentation Specialist

Enclosures
(GDYR014)

ASSGN. NO.: GDYR014

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MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 13th day of DECEMBER, 2006, by and between FIRST UNION RAIL CORPORATION, a North Carolina corporation, ("Lessor") and The Goodyear Tire & Rubber Company ("Lessee"), an Ohio corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of September 6, 2001, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 5 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of November 11, 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

ATTEST:

By: [Signature]
Name: K. A. DOMBRAWSKI
Title: DIRECTOR OF DOCUMENTATION

By: [Signature]
Name: RICHARD F. SEYMOUR
Title: VICE PRESIDENT SALES & MARKETING

Executed on this 22nd day of December, 2006

[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COOK

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

WITNESS my hand and official stamp or seal, this 22nd day of December, 2006.

[Signature]
Notary Public

My Commission Expires:

8-14-2008
(Notary Public)



LESSEE:

THE GOODYEAR TIRE & RUBBER COMPANY

By: [Signature]

Name: Gary A Miller

Title: Vice President, Purchasing

ATTEST:

By: [Signature]

Name: Beth Ann Bell

Title: Assistant Secretary

Executed on this 13 day of December, 2006

[CORPORATE SEAL]

STATE OF Ohio

COUNTY OF Summit

I, Urrainna M. Wilson, a Notary Public of the County and State aforesaid, certify that Gary A Miller Vice President Purchasing personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 13th day of December, 2006

[Signature]
Notary Public

Commission Expires
Resident Summit County
Notary Public, State of Ohio
My Commission Expires: 10/20/10
(Notary Public)

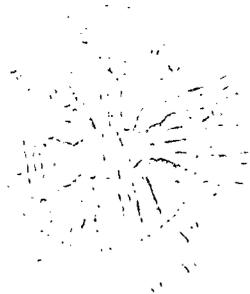


EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Three (3)

DESCRIPTION OF CARS: Tank Cars, 1983 built, 10,300 gallon, exterior-coiled, lined, DOT spec. 111A100W3, retro-fitted with a 4" steam jacked valve.

CAR NUMBERS: NDYX 65666, NDYX 65668 and NDYX 65671