

RECORDATION NO. 26840 FILED

MAR 06 '07

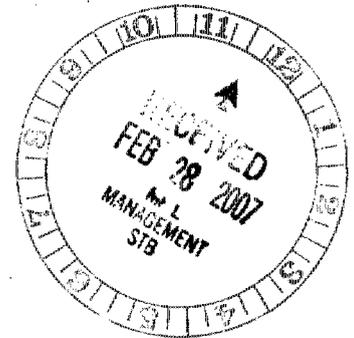
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SURFACE TRANSPORTATION BOARD

The David J. Joseph Company

February 27, 2007

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



Dear Mr. Williams:

Please find enclosed, two (2) originals of the Memorandum of Railroad Equipment Lease Agreements dated as of February 15, 2007 between the following parties:

Lessee:	FPT Cleveland, LLC 8550 Aetna Road Cleveland, OH 44105
Lessor:	The David J. Joseph Company 300 Pike Street Cincinnati, OH 45202

Please see Exhibit A for the equipment, (15) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Railroad Equipment Lease Agreement dated as of February 15, 2007 related to fifteen (15) railcars bearing reporting marks: AIPX 106 – AIPX 222, sporadic.

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

MAR 06 '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 15th day of February, 2007, is intended to evidence the lease dated as of February 15, 2007 (the "Lease"), between THE DAVID J. JOSEPH COMPANY, a Delaware corporation ("Lessor"), and FPT CLEVELAND, LLC, a Michigan limited liability company ("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 fifteen (15) 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 and Lessee, each pursuant to due corporate authority, has executed this Memorandum of Lease on the date indicated below its signature.

THE DAVID J. JOSEPH COMPANY

FPT CLEVELAND, LLC

By: [Signature]
Name: JAMES H. GOETZ

By: [Signature]
Name: ANDREW M LUNTE

Title: EXEC VP + CFO

Title: PRESIDENT

Date: 2/20/07

Date: 02/19/07

STATE OF OHIO)
)
COUNTY OF HAMILTON)

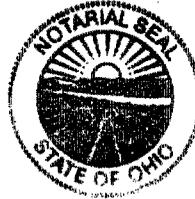
SS:

The foregoing instrument was acknowledged before me this 20th day of February, 2007, by James H. Goetz, the Executive Vice President and Chief Financial Office of The David J. Joseph Company, a Delaware corporation, on behalf of the corporation.

Barbara A. Brzezicki
Notary Public

My Commission expires:

2-20-11



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

STATE OF OHIO)
)
COUNTY OF CUYAHOGA)

SS:

The foregoing instrument was acknowledged before me this 19th day of FEBRUARY 2007, by ANDREW M LUNTE, the PRESIDENT of FPT Cleveland, LLC, a limited liability company, on behalf of the company.

Barbara J. Palecek
Notary Public

My Commission expires:

Jan 15, 2009

Barbara J. Palecek
Notary Public, State of Ohio
My Commission Expires Jan. 15, 2009

EXHIBIT A

To the Memorandum of Lease dated February 15, 2007, between The David J. Joseph Company and FPT Cleveland, LLC.

DESCRIPTION OF UNITS

Fifteen (15), railcars bearing reporting marks:

**AIPX 106
AIPX 107
AIPX 108
AIPX 109
AIPX 110
AIPX 111
AIPX 112
AIPX 114
AIPX 116
AIPX 119
AIPX 201
AIPX 205
AIPX 207
AIPX 208
AIPX 222**