

FIRST UNION RAIL

One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Tel. 847.318.7575
Fax. 847.318.7588

RECORDATION NO. 22771 FILED

MAY 21 '07 - 1 0 1 PM

SURFACE TRANSPORTATION BOARD



VIA UPS 2nd DAY AIR

May 17, 2007

Mr. Vernon E. Williams
Surface Transportation Board
395 E Street, S.W.
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 April 19, 2007, 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 Surface Transportation Board under Recordation Number 22771.

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: Seaboard Transport, Inc.
9000 W. 67th Street
Shawnee Mission, KS 66201

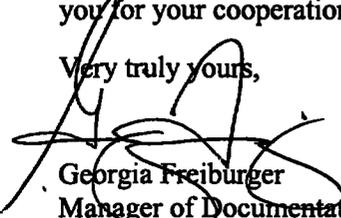
A description of the railroad equipment covered by the enclosed document is four (4) 20,000 gallon interior coiled tank cars, with GROX and TGOX marks (see Exhibit A for numbers).

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

Also enclosed is a check in the amount of \$35.00 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
(SBD1008)

MAY 21 '07 -1 01 PM

ASSGN. NO. SBDT008

MEMORANDUM OF LEASE

~~SURFACE TRANSPORTATION BOARD~~

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 19th day of April, 2007, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Seaboard Transport, Inc. ("Lessee"), a Kansas corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of April 28, 1997, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 13 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of _____, 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: Richard F. Seymour

Name: RICHARD F. SEYMOUR
Vice President Sales & Marketing

By: Susan Grokulska

Name: SUSAN GROKULSKY

Title: _____

Title: ASST. DIRECTOR DOCUMENTATION Executed on this 19th day of April, 2007.

[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 due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 19th day of April, 2007.

[Signature]
Notary Public

My Commission Expires:
5-2008
(Notary Public)



LESSEE:

SEABOARD TRANSPORT, INC.

By: *Gary Martin*

Name: _____

Title: *Trans. Director*

ATTEST:

By: _____

Name: _____

Title: _____

Executed on this _____ day of _____, _____.

[CORPORATE SEAL]

STATE OF *Kansas*

COUNTY OF *Johnson*

I, *Lynette M Ziegenbein*, a Notary Public of the County and State aforesaid, certify that *Gary Martin* 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 *10th* day of *April*, *2007*.

Lynette M Ziegenbein
Notary Public

Commission Expires:

11/21/09
(Notary Public)

EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: **Four (4)**

DESCRIPTION OF CARS: **1969-1974 built, 20,000 gallon, interior coiled non-insulated tank cars**

CAR NUMBERS: **GROX 2074, GROX 2081, GROX 2095 and TGOX 2264.**