

RECORDATION NO 27223 FILED

NOV 01 '07

2-36 PM

SURFACE TRANSPORTATION BOARD

FIRST UNION RAIL

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

Tel 847.318.7575
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www.firstunionrail.com



VIA UPS 2nd DAY AIR

October 31, 2007

Mr. Vernon Williams
Surface Transportation Board
395 E Street, S.W., Suite 100
Washington, DC 20024
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 October 24, 2007, a primary document as defined in the Board's Rules for the Recordation of Documents. Please file this Memorandum of Lease as a primary document since a Master Lease has not been filed with the Surface Transportation Board. The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
6250 River Rd., Suite 5000
Rosemont, IL 60018

Lessee: CGB Enterprises, Inc.
1001 Hwy 190, Suite 200
Covington, LA 70433

A description of the railroad equipment covered by the enclosed document is seventeen (17) 4750 cu. ft. capacity covered hopper cars with FURX and 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 \$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) 384-5397. Thank you for your cooperation in this matter.

Very truly yours,

Marcia Dunne
Rail Documentation Specialist

Enclosures
(CGBF-001)

ASSGN. NO.: CGBE001

MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 24th day of October 24, 2007, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and CGB Enterprises, Inc. ("Lessee"), a Louisiana corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of October 24, 2007, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 1 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of September 10, 2007, 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
VICE PRESIDENT SALES & MARKETING

Title: _____

ATTEST:

By: Susan Grokulska

Name: SUSAN GROKULSKA

Title: ASST. DIRECTOR OF DOCUMENTATION Executed on this 24th day of October, 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/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 24th day of October, 2007.

[Signature]
Notary Public

My Commission Expires:

5-2008
(Notary Public)



LESSEE:

CGB ENTERPRISES, INC.

ATTEST:

By: [Signature]

Name: Richard S. Pemberton

Title: VP / CFO

By: [Signature]

Name: Sean G. Burke

Title: General Counsel

Executed on this 22nd day of October, 2007.

[CORPORATE SEAL]

STATE OF Louisiana

COUNTY OF St. Tammany

I, Sean G. Burke, a Notary Public of the County and State aforesaid, certify that Richard S. Pemberton 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 22nd day of October, 2007.

[Signature]

Notary Public

Commission Expires:

At Death
(Notary Public)

EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Seventeen (17)

DESCRIPTION OF CARS: 4750 cu. ft. capacity, non-lined covered hopper cars with 268,000
GRL. (Car type C113).

CAR NUMBERS:

FURX 818712
FURX 826254
FURX 827702
FURX 829455
FURX 833257
NDYX 822304
NDYX 822437
NDYX 822448
NDYX 822461
NDYX 825005
NDYX 826623
NDYX 827933
NDYX 827972
NDYX 827980
NDYX 827995
NDYX 828043
NDYX 828050