

RECORDATION NO 27421 FILED

MAR 24 '08

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SURFACE TRANSPORTATION BOARD



FIRST UNION RAIL

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

Tel 847.318.7575
Fax 847.318.7588
www.firstunionrail.com

VIA UPS 2nd DAY AIR

March 20, 2008

Ms. Anne K. Quinlan
Surface Transportation Board
395 E Street, S.W., Suite 100
Washington, DC 20024
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Ms. Quinlan:

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 March 6, 2008, 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
One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: Structural Metals, Inc.
Steel Mill Road
Seguin, TX 78155

A description of the railroad equipment covered by the enclosed document is twelve (12) 4700 cu. ft. capacity, covered hopper cars with FURX 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,

A handwritten signature in black ink, appearing to read "Marcia Dunne". The signature is fluid and cursive, written over a horizontal line.

Marcia Dunne
Rail Documentation Specialist

Enclosures
(SIME903)

ASSGN. NO.: STME003

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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 6 day of March, 2008, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and STRUCTURAL METALS INC. ("Lessee"), a Texas corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of March 6, 2008, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 3 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of November 9, 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 GROKULSKY
ASST. DIRECTOR OF

Title: DOCUMENTATION

Executed on this 6th day of March, 2008.

[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COCK

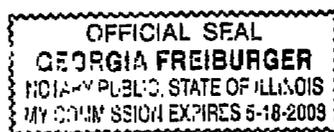
I, GEORGIA FREIBURGER, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 6th day of March, 2008.

Georgia Freiburger
Notary Public

My Commission Expires:

5-2008
(Notary Public)



LESSEE:

STRUCTURAL METALS INC.

ATTEST:

By: [Signature]

Name: MONTY L. PARKER, SR

Title: VP, PROCUREMENT
CMC AMERICAS

By: [Signature]

Name: MEGAN HENDERSON

Title: DATA ADMINISTRATOR

Executed on this 21 day of Feb., 2008.

[CORPORATE SEAL]

STATE OF Texas

COUNTY OF Guadalupe

I, Joyce S. Even, a Notary Public of the County and State aforesaid, certify that Monty Parker Sr. 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 21 day of February, 2008.

[Signature]
Notary Public

Commission Expires:

5-10-2011
(Notary Public)

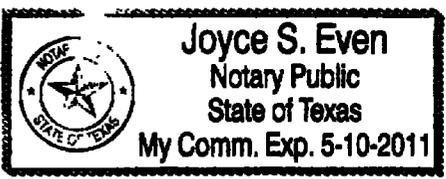


EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Twelve (12)

DESCRIPTION OF CARS: 4,700 cu. ft. capacity, covered hopper cars with gravity gates and trough hatches.

CAR NUMBERS:

FURX 818910
FURX 818911
FURX 818997
FURX 819023
FURX 819057
FURX 819078
FURX 819082
FURX 819085
FURX 819089
FURX 819094
FURX 819101
FURX 819128