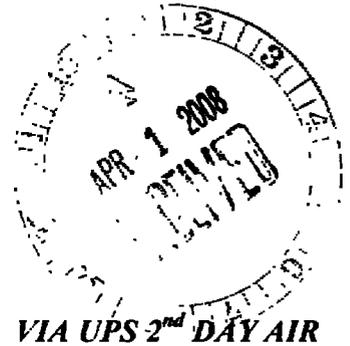


RECORDATION NO. 23804-1 FILED

APR 01 '08

3-00 PM

SURFACE TRANSPORTATION BOARD



March 28, 2008

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

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 one (1) original and two (2) copies of a Memorandum of Lease Agreement dated December 3, 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 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) 13,000 gallon tank cars; having TGOX 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.

Sincerely,

Marcia Dunne
Rail Documentation Specialist

Enclosures
(G)YR015

ASSGN. NO.: GDYR015

APR 01 '08

3-00 PM

MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

3rd THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the day of December, 2007, 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. 6 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of December 3 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

Title: _____

Executed on this 3rd day of December, 2007

ATTEST:

By: Susan Grokulska

Name: SUSAN GROKULSKY

Title: ASST. DIRECTOR OF DOCUMENTATION

[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COOK

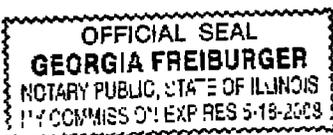
I, GEORGIA FREIBURGER, a Notary Public of the County and State aforesaid, certify that RICHARD F SEYMOUR personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 3rd day of December, 2007

Georgia Freiburger
Notary Public

My Commission Expires:

5-2008
(Notary Public)



LESSEE:

THE GOODYEAR TIRE & RUBBER COMPANY

By: [Signature]

Name: Mark W Purtilar

Title: Vice President & Chief Procurement Officer

ATTEST:

By: [Signature]

Name: BERTRAM BELL

Title: ASSISTANT SECRETARY Executed on this 24 day of January, 2008

[CORPORATE SEAL]

STATE OF Ohio

COUNTY OF Summit

I, Urrainna M. Wilson, a Notary Public of the County and State aforesaid, certify that Mark W Purtilar 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 24th day of January, 2008

Urrainna M. Wilson
Notary Public

Commission Expires:

(Notary Public)

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



EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Three (3)

DESCRIPTION OF CARS: Tank Cars, 13,000 gallon, 263 GRL (T104)
DOT spec. 111A100W1

CAR NUMBERS: TGOX 1676, TGOX 1652, TGOX 1655