

APR 07 '08

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SURFACE TRANSPORTATION BOARD



April 7, 2008

Ms. Anne K. Quinlan, Esq.  
Surface Transportation Board  
Office of Proceedings  
395 E Street, SW  
Washington, DC 20423-0001

Dear Ms. Quinlan:

Please find attached one (1) original of the Memorandum of Railroad Equipment Lease Agreement dated as of March 26, 2008 between the following parties:

Lessee:                   Koppers, Inc.  
                                  436 Seventh Avenue  
                                  Pittsburgh, PA 15219

Lessor:                   The David J. Joseph Company  
                                  300 Pike Street  
                                  Cincinnati, OH 45202

Please see Exhibit A for the equipment, (11) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Railroad Equipment Lease Agreement dated as of March 26, 2008 related to eleven (11) railcars bearing reporting marks. JTSX 900005-900019, sporadic

Please file this agreement as a primary document. The filing fee in amount of \$35.00 can be charged to our account. 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) 419-6062.

Sincerely,

A handwritten signature in cursive script that reads 'Julie M. Woodard'.

Julie M. Woodard  
Documentation Coordinator

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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 26<sup>th</sup> day of March, 2008, is intended to evidence the lease dated as of March 26, 2008 (the "Lease"), between **THE DAVID J. JOSEPH COMPANY**, a Delaware corporation ("Lessor"), and **KOPPERS, INC.**, a Pennsylvania corporation ("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 eleven (11) 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**

**KOPPERS, INC**

By: \_\_\_\_\_

By: \_\_\_\_\_

Name: James H. Goetz

Name: Brian H. McCullie, VP

Title: Executive Vice President & CFO

Title: Chief Financial Officer

Date: March 26, 2008

Date: 3/28/08

STATE OF OHIO )  
 )  
COUNTY OF HAMILTON ) SS:

The foregoing instrument was acknowledged before me this 26<sup>th</sup> day of March, 2008, by James H. Goetz, the Executive Vice President & CFO of The David J. Joseph Company, a Delaware corporation, on behalf of the corporation.

\_\_\_\_\_  
Notary Public

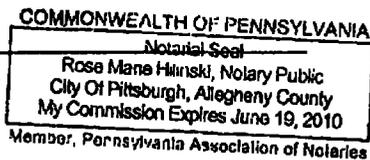
My Commission expires:  
\_\_\_\_\_

STATE OF Pennsylvania )  
 )  
COUNTY OF Allegheny ) SS:

The foregoing instrument was acknowledged before me this 28<sup>th</sup> day of March, 2008, by Brian H. McCue, the V.P. and C.F.O. of Koppers, Inc., a Pennsylvania corporation, on behalf of the corporation.

Rose Marie Hlinski  
Notary Public

My Commission expires:



( ;

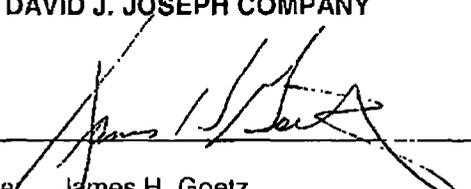
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**IN WITNESS WHEREOF**, Lessor and Lessee, each pursuant to due corporate authority, has executed this Memorandum of Lease on the date indicated below its signature

**THE DAVID J. JOSEPH COMPANY**

**KOPPERS, INC.**

By:  \_\_\_\_\_

By: \_\_\_\_\_

Name: James H. Goetz

Name: \_\_\_\_\_

Title: Executive Vice President & CFO

Title: \_\_\_\_\_

Date: March 26, 2008

Date: \_\_\_\_\_

**EXHIBIT A**

To the Memorandum of Lease dated March 26, 2008, between The David J. Joseph Company and Koppers, Inc.

**DESCRIPTION OF UNITS**

Eleven (11) railcars bearing reporting marks:

JTSX900005  
JTSX900006  
JTSX900007  
JTSX900011  
JTSX900012  
JTSX900013  
JTSX900014  
JTSX900015  
JTSX900016  
JTSX900018  
JTSX900019