

RECORDATION NO. 25 499-C FILED

MAY 09 '08

3-59 PM

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

SURFACE TRANSPORTATION BOARD



VIA UPS 2nd DAY AIR

May 7, 2008

Ms. Anne K. Quinlan
Surface Transportation Board
395 E Street, S.W., Suite 100
Washington, D. C. 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 three (3) originals of a Memorandum of Lease Agreement dated April 28, 2008, 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 25499.

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: Koppers, Inc.
436 Seventh Avenue
Suite 1624
Pittsburgh, PA 15219

A description of the railroad equipment covered by the enclosed document is eleven (11) 68'8" centerbeam flat cars; having 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,

A handwritten signature in black ink, appearing to read 'Marcia Dunne'.

Marcia Dunne
Rail Sr. Documentation Specialist

Enclosures
(KOPPERCO)

ASSGN. NO.: KOPP008

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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 28th day of April, 2008, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Koppers, Inc. ("Lessee"), a Pennsylvania corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of December 9, 2004, 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 April 16, 2008, 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: _____

ATTEST:

By: Susan Grokulska

Name: SUSAN GROKULSKY
ASSISTANT DIRECTOR

Title: OF DOCUMENTATION

Executed on this 28th day of April, 2008.

[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 25th day of April, 2008.

Georgia Freiburger
Notary Public

My Commission Expires:

5-18-2008
(Notary Public)



LESSEE:

KOPPERS, INC.

ATTEST:

By: Thomas D. Loadman

Name: Thomas D. Loadman

By: _____

Title: Vice President and General Manager

Name: _____

Title: _____

Executed on this 16 day of April, 2008.

[CORPORATE SEAL]

STATE OF Pennsylvania

COUNTY OF Allegheny

I, Heidi D. Branthoover, a Notary Public of the County and State aforesaid, certify that Thomas D. Loadman 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 16 day of April, 2008.

Heidi D. Branthoover
Notary Public

Commission Expires:

(Notary Public)

COMMONWEALTH OF PENNSYLVANIA
Notarial Seal
Heidi D. Branthoover, Notary Public
City of Pittsburgh, Allegheny County
My Commission Expires Feb. 7, 2012
Member, Pennsylvania Association of Notaries



EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Eleven (11)

DESCRIPTION OF CARS: 60'8" centerbeam cars with a total weight on rail of 268,000 lbs.

CAR NUMBERS:

NDYX	728052
NDYX	728055
NDYX	728082
NDYX	728088
NDYX	728090
NDYX	728097
NDYX	728132
NDYX	728137
NDYX	728146
NDYX	728191
NDYX	728193