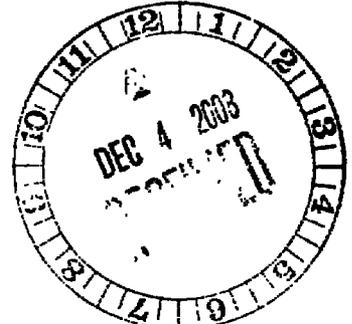


RECORDATION NO 26215-B FILED

DEC 04 '08

3-30 PM

SURFACE TRANSPORTATION BOARD



VIA UPS 2nd DAY AIR

December 2, 2008

FIRST UNION RAIL

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

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 two (2) originals and one (1) copy of a Memorandum of Lease Agreement dated June 6, 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 26215. 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: The Yaffe Companies, Incorporated
G & Lexington
P. O. Box 916
Muskogee, OK 74402

A description of the railroad equipment covered by the enclosed document is twenty three (23) 2494-2743 cu. ft gondola cars; having NYX 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 \$41.00 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
Sr. Rail Documentation Specialist

Enclosures
(YAC 0003)

ASSGN. NO.: YACO003

DEC 04 '08

3-30 PM

MEMORANDUM OF LEASE

~~SURFACE TRANSPORTATION BOARD~~

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 6 day of June, 2008, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and The Yaffe Companies, Incorporated ("Lessee"), an Oklahoma corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of January 31, 2006, 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 May 19, 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 SALES & MARKETING

Title: _____

ATTEST:

By: Susan Grokulska

Name: SUSAN GROKULSKY

Title: ASST. DIRECTOR OF DOCUMENTATION

Executed on this 6th day of June, 2008.

[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COOK

I, Janice L. Enolva, 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 JUNE, 2008.

Janice L. Enolva
Notary Public

My Commission Expires:

5-18-2010

(Notary Public)



LESSEE:

THE YAFFE COMPANIES, INCORPORATED

ATTEST:

By: *[Signature]*

Name: GLENN YAFFE

Title: PRESIDENT

By: _____

Name: _____

Title: _____

Executed on this _____ day of _____, _____.

[CORPORATE SEAL]

STATE OF Oklahoma

COUNTY OF Muskogee

I, C. Geisler, a Notary Public of the County and State aforesaid, certify that Glenn Yaffe 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 29 day of May, 2008

C. Geisler
Notary Public

Commission Expires:

06-29-11
(Notary Public)

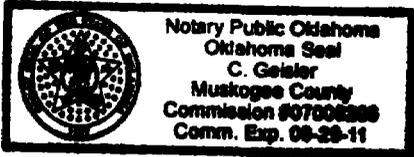
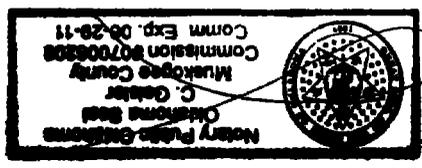


EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Twenty-three (23)

DESCRIPTION OF CARS: 52'6" gondola cars, 5'-5'6" sided, 2494 cu. ft. capacity 268-286 GWR.

CAR NUMBERS:

NDYX	315100
NDYX	315114
NDYX	315119
NDYX	315121
NDYX	315126
NDYX	315136
NDYX	315140
NDYX	315142
NDYX	315146
NDYX	315324
NDYX	315494
NDYX	315501
NDYX	315565
NDYX	316053
NDYX	316055
NDYX	316064
NDYX	316081
NDYX	316121
NDYX	316141
NDYX	316170
NDYX	316238
NDYX	322111
NDYX	322117