

RECORDATION NO. 29686-C FILED

JUL 11 11 -2 50 PM

SURFACE TRANSPORTATION BOARD

FIRST UNION RAIL

One O'hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018-4214

Tel 847.318.7575
Fax 847.318.7588
www.firstunionrail.com

VIA UPS 2nd DAY AIR

July 7, 2011

Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W., Suite 100
Washington, DC 20423-0001
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Section Chief:

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 28, 2011, 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 29686.

The names and addresses of the parties to the enclosed document are:

Lessor:	First Union Rail Corporation One O'Hare Centre 6250 N River Road, Suite 5000 Rosemont, IL 60018	Lessee:	Corning Incorporated One Riverfront Plaza Corning, NY 14831
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A description of the railroad equipment covered by the enclosed document is for nine (9) hopper cars having FURX and NAHX 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
Senior Documentation Specialist

Enclosures

(COIN008)

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ASSGN. NO.: COIN008

MEMORANDUM OF LEASE

NOTARY PUBLIC REGISTRATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 28th day of June, 2011, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Corning Incorporated ("Lessee"), a New York corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of March 4, 2011, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 5 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of January 1, 2011 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, FIRST UNION RAIL CORP.

Title: _____

ATTEST:

By: Susan Grokulska

Name: SUSAN GROKULSKY

Title: ASSISTANT DIRECTOR OF DOCUMENTATION

Executed on this 28th day of June, 2011.

[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COOK

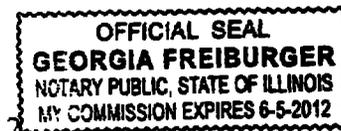
I, GEORGIA FREIBURGER, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 28th day of June, 2011.

Georgia Freiburger
Notary Public

My Commission Expires:

6-2012
(Notary Public)



LESSEE:

CORNING INCORPORATED

ATTEST:

By: T. J. Hall

Name: Tancy Hall

Title: Transportation Analyst

By: Darla G. Shroyer

Name: Darla G. Shroyer

Title: Admin. Coord.

Executed on this 16 day of June, 2011

[CORPORATE SEAL]

STATE OF New York

COUNTY OF Steuben

I, Darla G. Shroyer, a Notary Public of the County and State aforesaid, certify that Tancy Hall 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 16th day of June, 2011.

Darla G. Shroyer
Notary Public

Commission Expires:

1/14/2012
(Notary Public)

Darla G. Shroyer
Notary Public, State of New York
Qualified in Schuyler County / Steuben
No. 01SH6180531
Commission Expires January 14, 2012

EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Nine (9)

DESCRIPTION OF CARS: Covered hopper Cars.

CAR NUMBERS:

FURX	893954		
FURX	893957		
NAHX	550901	FURX	893950
NAHX	550902	FURX	893951
NAHX	550904	FURX	893953
NAHX	550908	FURX	893956
NAHX	551855	FURX	894329
NAHX	551856	FURX	894330
NAHX	551858	FURX	894331

NAHX cars to be remarked to FURX