

FEB 22 '12 -2 49 PM

SURFACE TRANSPORTATION BOARD

FIRST UNION RAIL

One O'hare Centre
6250 River Rd, Suite 5000
Rosemont, IL 60018

Tel 847.318.7575
Fax 847.318.7588
www.firstunionrail.com

VIA UPS 2nd DAY AIR

February 16, 2012

Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W., Suite 100
Washington, DC 20423-0001
Re: Documents for Rail Recordation

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 September 19, 2011, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement duly filed with the Surface Transportation Board under primary Recordation Number 29605.

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:	Formosa Plastics Corporation 9 Peach Tree Hill Road Livingston, NJ 07039
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A description of the railroad equipment covered by the enclosed document is for sixty-six (66) hopper cars having FURX and 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 \$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

(FOPL004)

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ASSGN. NO.: FOPL004

MEMORANDUM OF LEASE

ILLINOIS TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 19th day of September, 2011, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Formosa Plastics Corporation USA ("Lessee"), a Delaware corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of December 16, 2010, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 2 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of September 19, 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
Title: VICE PRESIDENT SALES & MARKETING

ATTEST:

By: K. A. Somerski

Name: K. A. Somerski

Title: DIRECTOR OF DOCUMENTATION

Executed on this 19th day of September 2011.

[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COOK

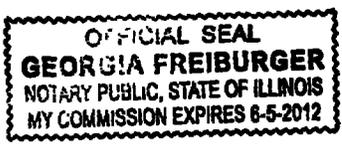
I, GEORGIA FREIBURGER a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 19th day of September 2011.

Georgia Freiburger
Notary Public

My Commission Expires:

6-2012
(Notary Public)



LESSEE:

FORMOSA PLASTICS CORPORATION USA

ATTEST:

By: Barbara Dressel
Name: Barbara Dressel
Title: Sr Plant Analyst

By: Walter Chen 9/1/11
Name: Walter Chen
Title: V.P.

Executed on this 1st day of Sept, 2011.

[CORPORATE SEAL]

STATE OF New Jersey
COUNTY OF Essex

I, LUCIA JOSEPH, a Notary Public of the County and State aforesaid, certify that Walter Chen 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 1st day of Sept, 2011.

Lucia Joseph
Notary Public

Commission Expires: 12/16/2011

(Notary Public)

LUCIA JOSEPH
ID # 2380814
NOTARY PUBLIC OF NEW JERSEY
Commission Expires 12/16/2013

EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Sixty-six (66)

DESCRIPTION OF CARS: Covered Hopper Cars

CAR NUMBERS:

FURX	876010	FURX	878363
FURX	876012	FURX	878364
FURX	876014	FURX	878365
FURX	876016	FURX	878366
FURX	876017	FURX	878367
FURX	876018	FURX	878371
FURX	876020	FURX	878372
FURX	876021	FURX	878373
FURX	876023	FURX	878375
FURX	876024	FURX	878377
FURX	876025	FURX	878379
FURX	876026	FURX	878380
FURX	876027	FURX	878381
FURX	876029	FURX	878382
FURX	876030	FURX	878383
FURX	876031	FURX	878384
FURX	876032	FURX	878385
FURX	876034	FURX	878386
FURX	876300	FURX	878387
FURX	876301	FURX	878388
FURX	876302	FURX	878390
FURX	876303	FURX	878391
FURX	876304	FURX	878392
FURX	878350	FURX	878394
FURX	878351	FURX	878397
FURX	878352	FURX	878399
FURX	878355	NDYX	876168
FURX	878356	NDYX	876177
FURX	878357	NDYX	876178
FURX	878359	NDYX	876181
FURX	878360	NDYX	876192
FURX	878361	NDYX	876232
FURX	878362	NDYX	876284