

JAN 22 '10

9-00 AM

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SURFACE TRANSPORTATION BOARD

January 22, 2010

Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423

Contract 3-9966 Rider 150

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease, dated as of December 21, 2009, a primary document as defined in the Board's Rules for the Recordation of Documents.

The name and address of the party to the enclosed document are:

Lessor: American Railcar Leasing LLC
620 North Second Street
St. Charles, Missouri 63301

[Lessee: Hexion Specialty Chemicals, Inc.
180 East Broad Street
Columbus, OH 43215]

Section Chief
January 22, 2010
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A description of the railroad equipment covered by the enclosed document is:

31 railcars within the series SHPX 204592 - SHPX 204623 as more particularly set forth in the attachment to the document.

A short summary of the document to appear in the index is:

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 stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Robert W. Alvord', with a stylized flourish at the end.

Robert W. Alvord

RWA/sem
Enclosures

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MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

This Memorandum of Lease is prepared and filed by American Railcar Leasing LLC, a Delaware limited liability company, on behalf of (i) itself as lessor and/or as assignee of ACF Industries, Incorporated, ACF Industries LLC, American Railcar Industries, Inc., and/or ACF Acceptance LLC as the sole member of various ACF Acceptance entities, and/or (ii) as manager for one or more of the following affiliated lessors: ARI First LLC, ARI Second LLC, ARI Third LLC, ARL II Funding LLC and Shippers Third LLC, all with respect to Hexion Specialty Chemicals, Inc., a New Jersey Corporation ("Lessee").

American Railcar Leasing LLC (as assignor or lessor, herein, "Lessor") and Lessee have entered into that certain Master Service Contract, dated 4/2/07, as identified on Schedule A (as amended, changed, assigned, modified and supplemented from time to time, together with any schedules and exhibits thereto, the "Lease"), pursuant to which Lessee leased the railcars listed on Schedule A attached hereto from Lessor on the terms and conditions set forth therein, and from time to time may lease other railcars bearing the reporting marks SHPX and/or ACFX.

Schedule A

Equipment

Hexion Specialty Chemicals, Inc.

Contract 3-9966 rider 150

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Tank	SHPX	204592
	Tank	SHPX	204593
	Tank	SHPX	204594
	Tank	SHPX	204595
	Tank	SHPX	204596
	Tank	SHPX	204597
	Tank	SHPX	204598
	Tank	SHPX	204599
	Tank	SHPX	204600
	Tank	SHPX	204601
	Tank	SHPX	204602
	Tank	SHPX	204603
	Tank	SHPX	204604
	Tank	SHPX	204605
	Tank	SHPX	204606
	Tank	SHPX	204607
	Tank	SHPX	204608
	Tank	SHPX	204609
	Tank	SHPX	204610
	Tank	SHPX	204611
	Tank	SHPX	204612
	Tank	SHPX	204613
	Tank	SHPX	204614
	Tank	SHPX	204615
	Tank	SHPX	204616
	Tank	SHPX	204617
	Tank	SHPX	204619
	Tank	SHPX	204620
	Tank	SHPX	204621
	Tank	SHPX	204622
	Tank	SHPX	204623

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 1/22/2010



Robert W. Alvord