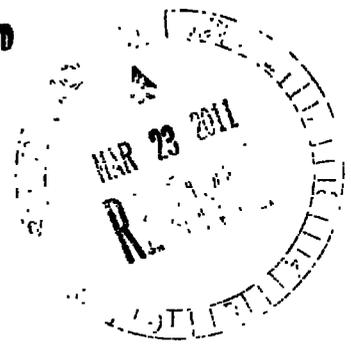


RECORDATION NO. 29695 FILED

MAR 23 '11 -3 44 PM

SURFACE TRANSPORTATION BOARD



FIRST UNION RAIL

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

VIA UPS 2nd DAY AIR

March 21, 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 one (1) original and two (2) copies of a Memorandum of Lease Agreement dated February 3, 2011, a primary document as defined in the Board's Rules for the Recordation of Documents. Please file this Memorandum of Lease as a primary document, since a Master Lease has not been filed with the Surface Transportation Board. 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 USA

Lessee: Certainteed Corporation
676 E. Swedesford Road
Wayne, PA 19087

A description of the railroad equipment covered by the enclosed document is for one (1) tank car; having FURX marks (see Exhibit A for car number).

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 Rail Documentation Specialist

Enclosure

(CETE002)

ASSGN. NO.: CETE002

MAR 23 '11 -3 44 PM

MEMORANDUM OF LEASE

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 3 day of February, 2011, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Certainteed Corporation ("Lessee"), a Pennsylvania corporation.

SUNBELT TRANSPORTATION BOARD

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of February 3, 2011, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 1 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of November 1, 2010, 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: _____

VICE PRESIDENT

Title: _____

ATTEST:

By: Susan Grokulska

Name: SUSAN GROKULSKY

ASSISTANT DIRECTOR OF DOCUMENTATION

Title: _____

Executed on this 21st day of February, 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 21st day of February, 2011.

Georgia Freiburger
Notary Public

My Commission Expires:

6-2012
(Notary Public)



LESSEE:

CERTAINTEED CORPORATION

ATTEST:

By: DBK

Name: DAVID BANKS

Title: TRANSPORTATION MANAGER

By: Ruth H. Bosler

Name: Ruth H BOSLER

Title: Notary

Executed on this 3 day of February, 2011.

[CORPORATE SEAL]

STATE OF Pennsylvania

COUNTY OF Chester

I, Ruth H. BOSLER, a Notary Public of the County and State aforesaid, certify that David Banks 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 3 day of February, 2011.

Ruth H. Bosler
Notary Public

Commission Expires: 10/31/12

Ruth H. Bosler
(Notary Public)

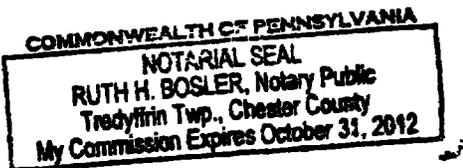


EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: One (1)
DESCRIPTION OF CAR: Tank car.
CAR NUMBER: FURX 123805