

RECORDATION NO. 22658-V

SEP 16 '11 4 09 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

September 14, 2011

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 August 9, 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 primary Recordation Number 22658.

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: Interstate Commodities, Inc.
7 Madison Street
Troy, NY 12181

A description of the railroad equipment covered by the enclosed document is for thirty-one (31) hopper cars having FURX 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 Rail Documentation Specialist

Enclosures

(INCI038)

ASSGN NO.: INCI038

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MEMORANDUM OF LEASE

9th THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 9th day of August, 2011, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Interstate Commodities, Inc. ("Lessee"), a New York corporation. SURFACE TRANSPORTATION BOARD

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of May 24, 1999, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 38 the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of June 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

ATTEST:

By: [Signature]
Name: JOHN J. THOMAS
Title: PRESIDENT

By: Janice Enolva
Name: Janice Enolva

Title: Manager of Documentation Executed on this 9th day of August, 2011.

[CORPORATE SEAL]

STATE OF ILLINOIS
COUNTY OF COOK

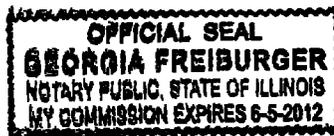
I, GEORGIA FREIBURGER a Notary Public of the County and State aforesaid, certify that JOHN J. THOMAS personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 9th day of August, 2011.

[Signature]
Notary Public

My Commission Expires:

6-5-2012
(Notary Public)



LESSEE:

INTERSTATE COMMODITIES. INC.

By: [Signature]

Name: Gregory Oberling

Title: President

ATTEST:

By: Kelly Doris

Name: Kelly Doris

Title: Controller

Executed on this 21 day of July, 2011.

[CORPORATE SEAL]

STATE OF New York

COUNTY OF Rensselaer

I, Ann Carolyn Daly, a Notary Public of the County and State aforesaid, certify that Gregory Oberling personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 21ST day of July, 2011.

[Signature]
Notary Public

Commission Expires:

10/23/14
(Notary Public)

ANN CAROLYN DALY
Notary Public, State of New York
Qualified in Albany County
No. C1DA6049612
Commission Expires Oct. 23, 20 14

EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Thirty-one (31)

DESCRIPTION OF CARS: Hopper Cars

CAR NUMBERS:

FURX 845213
FURX 845252
FURX 845275
FURX 845295
FURX 845310
FURX 845333
FURX 845351
FURX 845380
FURX 845385
FURX 845398
FURX 850009
FURX 850016
FURX 850017
FURX 850022
FURX 850060
FURX 850213
FURX 850360
FURX 850368
FURX 850460
FURX 850572
FURX 850599
FURX 850604
FURX 850634
FURX 850642
FURX 850647
FURX 850661
FURX 850715
FURX 850733
FURX 850817
FURX 850971
FURX 851058