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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

October 27, 2011

Chief Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, Suite 100
Washington, DC 20024
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 September 2, 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 25499.

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

Lessor: First Union Rail Corporation
One O'Hare Center
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: Koppers, Inc.
436 7th Avenue
Suite 1624
Pittsburgh, PA 15219

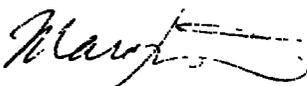
A description of the railroad equipment covered by the enclosed document is for seventeen (17) centerbeam railcars; having NDYX marks (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows: **Memorandum of Lease Agreement**

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

(KOPP017)

ASSGN. NO.: KOPP017

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MEMORANDUM OF LEASE

SUNBELT TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 2nd day of September 2011, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Koppers, Inc. ("Lessee"), a Pennsylvania corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of December 9, 2004, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 11 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of September 2, 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: [Signature]

Name: JOHN J. THOMAS

Title: PRESIDENT

ATTEST:

By: [Signature]

Name: K. A. DOMBROWSKI

Title: DIRECTOR OF DOCUMENTATION Executed on this 2nd day of September 2011.

[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COOK

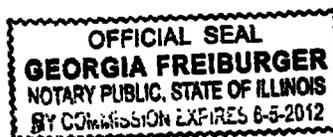
I, GEORGIA FREIBURGER, a Notary Public of the County and State aforesaid, certify that JOHN J. THOMAS personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 2nd day of September, 2011.

[Signature]
Notary Public

My Commission Expires:

6-2012
(Notary Public)



LESSEE:

KOPPERS, INC.

ATTEST:

By: Thomas D. Loadman

Name: Thomas D. Loadman

Title: Vice President & General Manager

By: Marcia H. Maus

Name: Marcia H. Maus

Title: Corporate Purchasing
Manager

Executed on this 22 day of August, 2011.

[CORPORATE SEAL]

STATE OF Pennsylvania

COUNTY OF Allegheny

I, Heidi D. Branthoover, a Notary Public of the County and State aforesaid, certify that Thomas D. Loadman 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 22 day of August, 2011.

Heidi D. Branthoover
Notary Public

Commission Expires:
2/7/12
(Notary Public)

COMMONWEALTH OF PENNSYLVANIA
Notarial Seal
Heidi D. Branthoover, Notary Public
City of Pittsburgh, Allegheny County
My Commission Expires Feb. 7, 2012
Member, Pennsylvania Association of Notaries

EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Seventeen (17)

DESCRIPTION OF CARS: Centerbeam Cars

CAR NUMBERS:

NDYX 728058
NDYX 728084
NDYX 728088
NDYX 728097
NDYX 728104
NDYX 728129
NDYX 728131
NDYX 728134
NDYX 728145
NDYX 728153
NDYX 728159
NDYX 728172
NDYX 728176
NDYX 728179
NDYX 728189
NDYX 728190
NDYX 734882