

RECORDATION NO. 29129-B FILED

OCT 22 '12 -10 35 AM

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 NEXT DAY AIR

October 18, 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 26, 2012, 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 29129.

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: Wilson Industrial Sales Company, Inc.
201 South Wilson Street
Brook, IN 47922

A description of the railroad equipment covered by the enclosed document is for two (2) tank cars having TGOX 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 \$42.00 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

(WIIN004)

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ASSGN. NO.: WIIN004

MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 26th day of September, 2012, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Wilson Industrial Sales Company, Inc. ("Lessee"), an Indiana corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of January 6, 2010, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 4 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of September 26, 2012 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
PRESIDENT

Title: _____

ATTEST:

By: [Signature]

Name: GEORGIA TREIBURGER

Title: MGR. OF DOCUMENTATION

Executed on this 26th day of September, 2012.

[CORPORATE SEAL]

STATE OF Illinois

COUNTY OF Cook

I, Janice L. Enolva, 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.

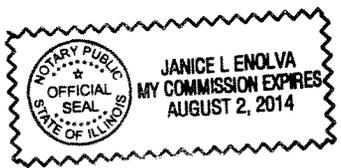
WITNESS my hand and official stamp or seal, this 26th day of September, 2012.

Janice L. Enolva
Notary Public

My Commission Expires:

8-2-2014

(Notary Public)



LESSEE:

WILSON INDUSTRIAL SALES COMPANY, INC.

ATTEST:

By: [Signature]
Name: Jeff Vissering
Title: Bus. Mgr.

By: [Signature]
Name: PEGGY ALTMAN
Title: CUSTOMER SERVICE

Executed on this 17th day of Sept, 2012.

[CORPORATE SEAL]

STATE OF INDIANA
COUNTY OF JASPER

I, SHANNON K SHANLEY, a Notary Public of the County and State aforesaid, certify that JEFF VISSERING 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 17th day of SEPTEMBER, 2012.

[Signature]
Notary Public

Commission Expires:
4/18/2018
(Notary Public)



EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Two (2)
DESCRIPTION OF CARS: Tank Cars.
CAR NUMBERS: TGOX 1655 and TGOX 1682.