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OF COUNSEL
URBAN A. LESTER

September 29, 1999

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

RECORDATION NO. 22446

FILED

SEP 30 '99

10-00AM

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Railroad Equipment Lease Agreement, dated July 15, 1999, a primary document as defined in the Board's Rules for the Recordation of Documents.

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

Lessor: DJJ Leasing Ltd.
300 Pike Street
Cincinnati, Ohio 45202-4214

Lessee: MHF-LS Equipment, Inc.
129 McCarrell Lane
Zelienople, Pennsylvania 16063

A description of the railroad equipment covered by the enclosed document is:

seventy (70) railcars bearing reporting marks and road numbers
MHFX 5800 through MHFX 5869

Becky

#2/31

Mr. Vernon A. Williams
September 29, 1999
Page 2

Also enclosed is a check in the amount of \$26.00 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 long horizontal flourish extending to the right.

Robert W. Alvord

RWA/bg
Enclosures

SEP 30 '99

10-00AM

**MEMORANDUM OF
RAILROAD EQUIPMENT LEASE AGREEMENT**

This **MEMORANDUM OF RAILROAD EQUIPMENT LEASE AGREEMENT** ("Memorandum of Lease") entered into this 15th day of July, 1999, is intended to evidence the Railroad Equipment Lease Agreement dated as of July 15, 1999 (the "Lease"), between **DJJ LEASING LTD.**, an Ohio limited liability company (the "Lessor"), and **MHF-LS EQUIPMENT, INC.**, a Pennsylvania corporation (the "Lessee"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board under Section 49 of U.S.C. 11301. Lessor has the right to lease the railcars described in Exhibit A attached hereto (the "Units"). Lessee leased from Lessor all the Units at the rentals and upon the terms and conditions provided in the Lease.

IN WITNESS WHEREOF, Lessor, Lessee and Manager, each pursuant to due corporate authority, has executed this Memorandum of Lease on the date indicated below its signature.

LESSOR:**DJJ LEASING LTD.**

By: _____

Name: Douglas F. McMillanTitle: PresidentDate: July 15, 1999**LESSEE:****MHF-LS EQUIPMENT, INC.**

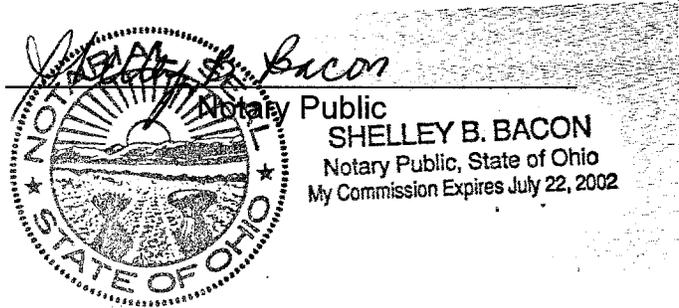
By: _____

Name: JOHN EVANKOTitle: PRESIDENTDate: 7/20/99

STATE OF OHIO)
)
COUNTY OF HAMILTON)

SS:

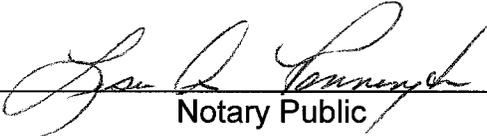
The foregoing instrument was acknowledged before me this 15th day of July, 1999, by Douglas F. McMillan, the President of DJJ Leasing Ltd., an Ohio limited liability company.



STATE OF PENNSYLVANIA)
)
COUNTY OF BUTLER)

SS:

The foregoing instrument was acknowledged before me this 20th day of July, 1999, by John Ewanke, the President of MHF-LS EQUIPMENT, INC., a Pennsylvania corporation, on behalf of the corporation.


Notary Public

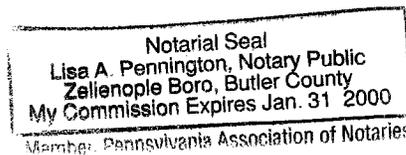


EXHIBIT A

To the Memorandum of Lease dated July 15, 1999, between DJJ Leasing Ltd. and MHF-LS Equipment, Inc.

DESCRIPTION OF UNITS

Seventy (70) railcars bearing reporting marks as follows:

MHFX 5800 - 5869