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RECORDATION NO. 28116 FILED

DEC 23 '09 -10 3 0 AM

SURFACE TRANSPORTATION BOARD

December 23, 2009

Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423

Contract C-7726

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease, dated as of December 16, 2009, a primary document as defined in the Board's Rules for the Recordation of Documents.

The name and address of the party to the enclosed document are:

Lessor: American Railcar Leasing LLC
620 North Second Street
St. Charles, Missouri 63301

Lessee: Omya, Incorporated
39 Main Street
Proctor, VT 05765

Section Chief
December 23, 2009
Page 2

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

100 railcars: SHPX 204349 - SHPX 204448.

A short summary of the document to appear in the index is:

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 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 horizontal line extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

DEC 23 '09 -10 3 0 AM

MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

This Memorandum of Lease is prepared and filed by American Railcar Leasing LLC, a Delaware limited liability company, on behalf of (i) itself as lessor and/or as assignee of ACF Industries, Incorporated, ACF Industries LLC, American Railcar Industries, Inc., and/or ACF Acceptance LLC as the sole member of various ACF Acceptance entities, and/or (ii) as manager for one or more of the following affiliated lessors: ARI First LLC, ARI Second LLC, ARI Third LLC and Shippers Third LLC, all with respect to Omya, Incorporated, a Vermont Corporation, ("Lessee").

American Railcar Leasing LLC (as assignor or lessor, herein, "Lessor") and Lessee have entered into that certain **Contract C-7726**, dated as of **11/16/06** (as amended, changed, assigned, modified and supplemented from time to time, together with any schedules and exhibits thereto, the "Lease"), pursuant to which Lessee leased the railcars listed on Schedule A attached hereto from Lessor on the terms and conditions set forth therein, and from time to time may lease other railcars bearing the reporting marks **SHPX**

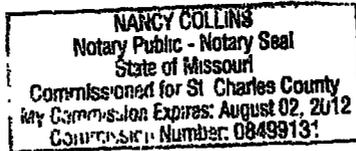
This Memorandum of Lease is prepared for registration purposes and is not intended to amend the terms and conditions of the Lease.

AMERICAN RAILCAR LEASING LLC

By: Umesh Choksi
Name: Umesh Choksi
Title: CFO & Treasurer

STATE OF MISSOURI)
) ss.:
COUNTY OF ST. CHARLES)

On this 16th day of Dec, 2009, before me, personally appeared Umesh Choksi, to me personally known, who being by me duly sworn, says that he resides at St. Louis County, Missouri and is the CFO & Treasurer of American Railcar Leasing LLC, that said instrument was signed on the date hereof on behalf of said company by authority of its governing body; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.



Nancy Collins
Notary Public
My commission expires on 8/2/2012

Schedule A

Equipment

Omya, Inc.

Contract C-7726 rider 0

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
100	Tank	SHPX	204349
	Tank	SHPX	204350
	Tank	SHPX	204351
	Tank	SHPX	204352
	Tank	SHPX	204353
	Tank	SHPX	204354
	Tank	SHPX	204355
	Tank	SHPX	204356
	Tank	SHPX	204357
	Tank	SHPX	204358
	Tank	SHPX	204359
	Tank	SHPX	204360
	Tank	SHPX	204361
	Tank	SHPX	204362
	Tank	SHPX	204363
	Tank	SHPX	204364
	Tank	SHPX	204365
	Tank	SHPX	204366
	Tank	SHPX	204367
	Tank	SHPX	204368
	Tank	SHPX	204369
	Tank	SHPX	204370
	Tank	SHPX	204371
	Tank	SHPX	204372
	Tank	SHPX	204373
	Tank	SHPX	204374
	Tank	SHPX	204375
	Tank	SHPX	204376
	Tank	SHPX	204377
	Tank	SHPX	204378
	Tank	SHPX	204379
	Tank	SHPX	204380
	Tank	SHPX	204381

Schedule A

Equipment

Omya, Inc.

Contract C-7726 rider 0

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
100			
	Tank	SHPX	204382
	Tank	SHPX	204383
	Tank	SHPX	204384
	Tank	SHPX	204385
	Tank	SHPX	204386
	Tank	SHPX	204387
	Tank	SHPX	204388
	Tank	SHPX	204389
	Tank	SHPX	204390
	Tank	SHPX	204391
	Tank	SHPX	204392
	Tank	SHPX	204393
	Tank	SHPX	204394
	Tank	SHPX	204395
	Tank	SHPX	204396
	Tank	SHPX	204397
	Tank	SHPX	204398
	Tank	SHPX	204399
	Tank	SHPX	204400
	Tank	SHPX	204401
	Tank	SHPX	204402
	Tank	SHPX	204403
	Tank	SHPX	204404
	Tank	SHPX	204405
	Tank	SHPX	204406
	Tank	SHPX	204407
	Tank	SHPX	204408
	Tank	SHPX	204409
	Tank	SHPX	204410
	Tank	SHPX	204411
	Tank	SHPX	204412
	Tank	SHPX	204413
	Tank	SHPX	204414

Schedule A

Equipment

Omya, Inc.

Contract C-7726 rder 0

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
100	Tank	SHPX	204415
	Tank	SHPX	204416
	Tank	SHPX	204417
	Tank	SHPX	204418
	Tank	SHPX	204419
	Tank	SHPX	204420
	Tank	SHPX	204421
	Tank	SHPX	204422
	Tank	SHPX	204423
	Tank	SHPX	204424
	Tank	SHPX	204425
	Tank	SHPX	204426
	Tank	SHPX	204427
	Tank	SHPX	204428
	Tank	SHPX	204429
	Tank	SHPX	204430
	Tank	SHPX	204431
	Tank	SHPX	204432
	Tank	SHPX	204433
	Tank	SHPX	204434
	Tank	SHPX	204435
	Tank	SHPX	204436
	Tank	SHPX	204437
	Tank	SHPX	204438
	Tank	SHPX	204439
	Tank	SHPX	204440
	Tank	SHPX	204441
	Tank	SHPX	204442
	Tank	SHPX	204443
	Tank	SHPX	204444
	Tank	SHPX	204445
	Tank	SHPX	204446
	Tank	SHPX	204447

Schedule A

Equipment

Omya, Inc.

Contract C-7726 rder 0

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
100	Tank	SHPX	204448

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 12/23/09



Robert W Alvord