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ELIAS C. ALVORD (1942)  
ELLSWORTH C. ALVORD (1964)  
ROBERT W. ALVORD (2011)

June 12, 2014

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

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Full Release of Memorandum of Master Equipment Lease, dated as of June 9, 2014, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Master Equipment Lease previously filed with the Board under Recordation Number 27965-B.

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

Lessor: MHC B (USA) Leasing & Finance Corporation  
c/o Mizuho Corporate Bank, Ltd.  
1251 Avenue of the Americas  
New York, New York 10020

Lessee: Midwest Railcar Corporation  
4949 Autumn Oaks Drive, Suite B.  
Maryville, Illinois 62062

Section Chief  
June 12, 2014  
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A description of the railroad equipment covered by the enclosed document is:

100 covered hopper railcars: SDWX 10234 - SDWX 10333.

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

Full Release of Memorandum of Master Equipment Lease.

Also enclosed is a check in the amount of \$44.00 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 "E. M. Luria". The signature is fluid and cursive, with a large initial "E" and a long horizontal stroke.

Edward M. Luria

EML/sem  
Enclosures

**FULL RELEASE OF  
MEMORANDUM OF MASTER EQUIPMENT LEASE**

THIS FULL RELEASE OF MEMORANDUM OF MASTER EQUIPMENT LEASE (this "Release") is given as of this June 9, 2014 by MHC B (USA) LEASING & FINANCE CORPORATION, as lessor ("Lessor"), and MIDWEST RAILCAR CORPORATION, as lessee ("Lessee"), witnesseth:

WHEREAS, Lessor and Lessee entered into that certain Lease Schedule No. 2 dated as of September 30, 2009 to Master Equipment Lease dated as of September 30, 2009, each between Lessor and Lessee (the "Lease") pursuant to which Lessor leased to Lessee One Hundred (100) 3260 c.f., 115-ton, Cement Twin Covered Hopper Cars, more specifically described, and bearing reporting marks and numbers set forth, in Schedule 1 attached hereto (the "Railcars"), and which was recorded with the Surface Transportation Board by the filing of that certain Memorandum of Master Equipment Lease dated as of September 30, 2009 between Lessor and Lessee bearing Surface Transportation Board Recordation No. 27965-B (the "Memorandum").

WHEREAS, the Lease has been terminated pursuant to the terms thereof and Lessor and Lessee desire to release the lien against the Railcars created and evidenced by or arising out of the Memorandum.

NOW, THEREFORE, in consideration of the premises contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto submit the following:

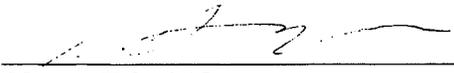
1. Lessor and Lessee release the lien against the Railcars created and evidenced by or arising out of the Memorandum.
2. This Release shall be recorded with the Surface Transportation Board so as to record the release of the lien against the Railcars constituted and evidenced by the Memorandum.

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

IN WITNESS WHEREOF, the parties hereto have caused this Full Release of Memorandum of Master Equipment Lease to be signed by their respective corporate officers as of the date and year first above written.

LESSOR:

MHCB (USA) LEASING & FINANCE CORPORATION

By:   
Print Name: Takashi Imanaga  
Title: Vice President

The foregoing instrument was acknowledged before me this 2nd day of June, 2014, by Takashi Imanaga, the Vice President of MHCB (USA) LEASING & FINANCE CORPORATION, a New York corporation, on behalf of the corporation.

Witness my hand and official seal.

  
Notary Public  
My Commission expires:

**HIROMI HIRAYAMA**  
Notary Public, State of New York  
No. 02HI6118460  
Qualified in New York County  
Commission Expires November 8, 2016



**SCHEDULE 1**

**DESCRIPTION OF RAILCARS**

One Hundred (100) 3260 c.f., 115-ton, Cement Twin Covered Hopper Cars, built originally by Trinity Industries in 1998, and bearing reporting marks and numbers SDWX 10234 through SDWX 10333, inclusive.

CERTIFICATION

I, Edward M. Luria, an attorney licensed to practice in the District of Columbia, the State of Delaware and the Commonwealth of Pennsylvania, 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: 6/12/14

Edward M Luria  
Edward M. Luria