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

January 6, 2015

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 Lease Termination, dated as of January 6, 2015, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the documents previously filed with the Board under Recordation Number 25941.

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

Lessor: Fifth Third Equipment Finance Company (f/k/a  
The Fifth Third Leasing Company)(successor  
in interest to Key Equipment Finance, Inc.)  
38 Fountain Square Plaza  
MD 10904A  
Cincinnati, Ohio 45263

[Lessees: Dakota Minnesota & Eastern Railroad  
Corporation  
140 N. Phillips Ave.  
Sioux Falls, SD 57101

Iowa, Chicago & Eastern Railroad Corporation  
140 North Phillips Avenue  
Sioux Falls, SD 57101]

Section Chief  
January 6, 2015  
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A description of the railroad equipment covered by the enclosed document is:

41 covered hopper railcars: DME 51378; DME 51380 – DME 51404, inclusive; DME 51406; DME 51408; DME 51411 – DME 51421, inclusive; DME 51423 and DME 51424.

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

Lease Termination.

Also enclosed is a check in the amount of \$43.00 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,

  
for  
Edward M. Luria

EML/cem  
Enclosures

**LEASE TERMINATION**

THIS LEASE TERMINATION AGREEMENT is made as of January 6, 2015 by Fifth Third Equipment Finance Company (f/k/a The Fifth Third Leasing Company) as successor-in-interest to Key Equipment Finance, Inc. ("Lessor").

WHEREAS Lessor entered into that certain Master Equipment Lease Agreement, dated as of June 7, 2005 (the "Lease Agreement"), between Lessor and Dakota, Minnesota & Eastern Railroad Corporation and Iowa, Chicago & Eastern Railroad Corporation (individually and collectively, "Lessee");

WHEREAS, Lessor and Lessee entered into Equipment Schedule No. 04 dated as of October 31, 2005 covering those certain railcars described on Exhibit A attached hereto;

WHEREAS, a Memorandum of Lease Agreement was duly filed and recorded as Recordation No. 25941, recorded at 6:21 p.m. on October 31, 2005, with the Surface Transportation Board;

WHEREAS, a Memorandum of Assignment of Lease Agreement was duly filed and recorded as Recordation No. 25941-A, recorded at 3:40 p.m. on November 3, 2005, with the Surface Transportation Board;

NOW, for good and valuable consideration, the receipt and sufficiency of which are acknowledged, Lessor does hereby release all of its right, title and interest in and to the railcars described on Exhibit A attached hereto.

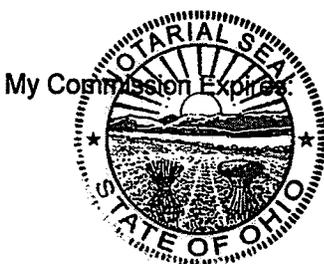
FIFTH THIRD EQUIPMENT FINANCE  
COMPANY

By: Stephanie Wagner  
Name: Stephanie Wagner  
Title: Vice President

STATE OF OHIO                    )  
  )        ss.  
COUNTY OF HAMILTON        )

On this 6<sup>th</sup> day of January, 2015, before me appeared Stephanie Wagner, to me personally known, who, being duly sworn did say that he is the Vice President of Fifth Third Equipment Finance Company, and that said instrument was signed on behalf said corporation by authority of its board of directors and said Vice President acknowledged said instrument to be the free act and deed of said corporation.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my official seal in the County and State aforesaid, the day and year first above written.



Karen Waymeyer  
Notary Public, State of Ohio  
My Commission Expires 11-25-2017

Karen Waymeyer  
NOTARY PUBLIC

**Exhibit A**

**Description of Equipment**

Forty-one (41) National Steel Car Limited covered hopper railcars with reporting marks and road numbers DME 51378; DME 51380 through DME 51404, inclusive; DME 51406; DME 51408; DME 51411 through DME 51421, inclusive; DME 51423 through DME 51424 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: 1/6/15

Edward M Luria  
Edward M. Luria