

ALVORD AND ALVORD
ATTORNEYS AT LAW
1050 SEVENTEENTH STREET, N.W.
SUITE 301
WASHINGTON, D.C.
20036
—
(202) 393-2266
FAX (202) 393-2156
E-MAIL alvordlaw@aol.com

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

May 1, 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 Security and Loan Agreement, dated as of February 28, 2014, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document is a complete release and relates to the Security Agreement previously filed with the Board under Recordation Number 28043-A.

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

Secured Party:	Mizuho Corporate Bank, Ltd. 1251 Avenue of the Americas New York, New York 10020
[Obligor:	MHCB (USA) Leasing & Finance Corporation c/o Mizuho Corporate Bank, Ltd. 1251 Avenue of the Americas New York, New York 10020]

Chief, Section of Administration
May 1, 2014
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A description of the railroad equipment covered by the enclosed document
is:

70 gondola railcars: MWCX 100945 - MWCX 101014.

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

Full Release of Memorandum of Master Security and Loan Agreement.

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 that reads "Edward M. Luria". The signature is written in a cursive style with a large initial "E".

Edward M. Luria

EML/bhs
Enclosures

**FULL RELEASE OF
MEMORANDUM OF MASTER SECURITY AND LOAN AGREEMENT**

THIS FULL RELEASE OF MEMORANDUM OF MASTER SECURITY AND LOAN AGREEMENT (this "Release") is given as of this February 28, 2014 by MIZUHO BANK, LTD. (formerly known as Mizuho Corporate Bank, Ltd.), a Japanese corporation (*Kabushiki Kaisha*), as lender ("Secured Party"), witnesseth:

WHEREAS, MHCB (USA) Leasing & Finance Corporation, a New York corporation, as borrower ("Obligor"), and Secured Party (under its prior name, Mizuho Corporate Bank, Ltd.) entered into that certain Loan Schedule No. 3 dated as of September 30, 2009 to Master Security and Loan Agreement dated as of September 30, 2009, each between Secured Party and Obligor, which was recorded with the Surface Transportation Board by the filing of that certain Memorandum of Master Security and Loan Agreement dated as of September 30, 2009 between Secured Party and Obligor bearing Surface Transportation Board Recordation No. 28043-A (the "Memorandum"), each relating to those certain railcars more specifically described in Schedule 1 attached hereto and other collateral more specifically described therein (collectively, the "Collateral").

WHEREAS, Secured Party desires to release the lien against the Collateral 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, Secured Party submits the following:

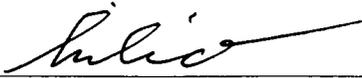
1. Secured Party releases the lien against the Collateral created and evidenced by or arising out of the Memorandum.
2. This Release shall be recorded with the Surface Transportation Board so as to record the release of the lien against the Collateral constituted and evidenced by the Memorandum.

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

IN WITNESS WHEREOF, Secured Party has caused this Full Release of Memorandum of Master Security and Loan Agreement to be signed by its corporate officer as of the date and year first above written.

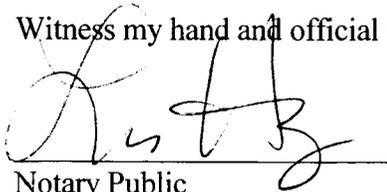
SECURED PARTY:

MIZUHO BANK, LTD.

By: 
Print Name: Hiroyuki Hibino
Title: Deputy General Manager

The foregoing instrument was acknowledged before me this 25th day of February, 2014, by Hiroyuki Hibino, the Deputy General Manager of MIZUHO BANK, LTD., a Japanese corporation (*Kabushiki Kaisha*), on behalf of the corporation.

Witness my hand and official seal.



Notary Public

My Commission expires:

LISA HAYES
Notary Public, State of New York
No. 02HA6118461
Qualified in New York County
Commission Expires November 8, 20 14

SCHEDULE 1

DESCRIPTION OF RAILCARS

Seventy (70) 4000 c.f., 100-ton steel bodied, Flat Bottom Gondola railcars bearing reporting marks and numbers MWCX 100945 through MWCX 101014

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: May 1, 2014

Edward M Luria

Edward M. Luria