

RECORDATION NO 27777-E FILED
January 10, 2014 07:30 AM
SURFACE TRANSPORTATION BOARD

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)

January 10, 2014

Chief of the 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 (Schedule No. 1), dated as of December 31, 2013, 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 (Schedule No. 1) previously filed with the Board under Recordation Number 27777-C.

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
January 10, 2014
Page 2

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

126 covered hopper railcars within the series SDWX 10020 - SDWX 10168 as more particularly set forth in the equipment schedule attached to the document.

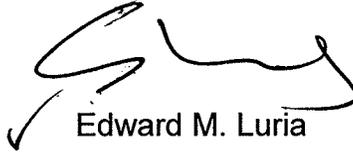
A short summary of the document to appear in the index is:

Full Release of Memorandum of Master Equipment Lease (Schedule No. 1).

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,



Edward M. Luria

EML/sem
Enclosures

**FULL RELEASE OF
MEMORANDUM OF MASTER EQUIPMENT LEASE (Schedule No. 1)**

THIS FULL RELEASE OF MEMORANDUM OF MASTER EQUIPMENT LEASE (this "Release") is given as of this December 31, 2013 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. 1 to Master Equipment Lease, each dated as September 30, 2009 and each between Lessor and Lessee (the "Lease") pursuant to which Lessor leased to Lessee One Hundred Twenty-Six (126) 3260 c.f., 115-ton, Cement Twin Covered Hopper Cars built originally by Trinity Industries in 1998 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 September 30, 2009 between Lessor and Lessee bearing Surface Transportation Board Recordation No. 27777-C (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:

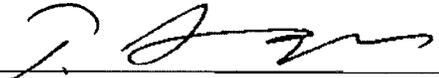
1. Lessor and Lessee release the lien against the Railcars created and evidenced by or arising out of the Memorandum.
2. This Release shall be recorded with the Surface Transportation Board so as to record the release of the lien against the Railcars constituted and evidenced by the Memorandum.

[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 27th day of December, 2013, 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:

CHRISTOPHER R. TIZZANO
Notary Public, State of New York
No. 0216200057
Qualified in Suffolk County
Commission Expires May 28, 2017



SCHEDULE 1

DESCRIPTION OF RAILCARS

<u>Car Mark & Number</u>	<u>Car Mark & Number</u>	<u>Car Mark & Number</u>	<u>Car Mark & Number</u>
SDWX 10020	SDWX 10057	SDWX 10093	SDWX 10129
SDWX 10022	SDWX 10058	SDWX 10094	SDWX 10130
SDWX 10023	SDWX 10060	SDWX 10095	SDWX 10131
SDWX 10024	SDWX 10061	SDWX 10096	SDWX 10132
SDWX 10026	SDWX 10063	SDWX 10097	SDWX 10133
SDWX 10027	SDWX 10064	SDWX 10098	SDWX 10135
SDWX 10028	SDWX 10065	SDWX 10100	SDWX 10136
SDWX 10029	SDWX 10066	SDWX 10101	SDWX 10137
SDWX 10030	SDWX 10067	SDWX 10102	SDWX 10138
SDWX 10031	SDWX 10068	SDWX 10103	SDWX 10139
SDWX 10032	SDWX 10069	SDWX 10104	SDWX 10140
SDWX 10034	SDWX 10070	SDWX 10105	SDWX 10141
SDWX 10035	SDWX 10071	SDWX 10106	SDWX 10142
SDWX 10036	SDWX 10072	SDWX 10107	SDWX 10143
SDWX 10037	SDWX 10073	SDWX 10108	SDWX 10148
SDWX 10038	SDWX 10074	SDWX 10109	SDWX 10151
SDWX 10039	SDWX 10075	SDWX 10110	SDWX 10155
SDWX 10040	SDWX 10076	SDWX 10111	SDWX 10157
SDWX 10041	SDWX 10077	SDWX 10112	SDWX 10160
SDWX 10042	SDWX 10078	SDWX 10113	SDWX 10162
SDWX 10043	SDWX 10079	SDWX 10115	SDWX 10164
SDWX 10044	SDWX 10080	SDWX 10116	SDWX 10166
SDWX 10045	SDWX 10081	SDWX 10117	SDWX 10167
SDWX 10046	SDWX 10082	SDWX 10118	SDWX 10168
SDWX 10047	SDWX 10083	SDWX 10119	
SDWX 10048	SDWX 10084	SDWX 10120	
SDWX 10049	SDWX 10085	SDWX 10121	
SDWX 10050	SDWX 10086	SDWX 10122	
SDWX 10051	SDWX 10087	SDWX 10123	
SDWX 10052	SDWX 10088	SDWX 10124	
SDWX 10053	SDWX 10089	SDWX 10125	
SDWX 10054	SDWX 10090	SDWX 10126	
SDWX 10055	SDWX 10091	SDWX 10127	
SDWX 10056	SDWX 10092	SDWX 10128	

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: _____

1/10/13

Edward M Luria

Edward M. Luria