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May 12, 2009

RECORDATION NO. 27823-A FILED

MAY 12 '09

3-50 PM

SURFACE TRANSPORTATION BOARD

VIA OVERNIGHT MAIL
Office of Surface Transportation 395 E Street SW
Washington, DC 20423

Re: Minnesota Zephyr Limited

Ladies and Gentlemen:

On May 12, 2009, we filed by e-filing, a Memorandum of Security Agreement with respect to the security interest granted to my client, Kovalchick Corporation, by Minnesota Zephyr Limited and D.L. Paradeau Marketing, LLC, in railcars and locomotives specified in the e-filing. We are enclosing our check made payable to the Office of Surface Transportation, in the amount of \$41.00 to cover the cost of e-filing the Memorandum of Security Agreement.

On May 12, 2009, we filed by e-filing, an Assignment of the Amended and Restated Security Agreement dated February 10, 2009, and recorded on February 25, 2009, as Document No. 27823, in the Office of Surface Transportation Board, which Assignment transferred the Document No. 27823 from Riverview Community Bank to Kovalchick Corporation. We are enclosing a second check made payable to the Office of Surface Transportation, in the amount of \$41.00 to cover the cost of e-filing the Assignment of the Amended and Restated Security Agreement.

Please call with questions or comments. Thank you.

Very truly yours,

