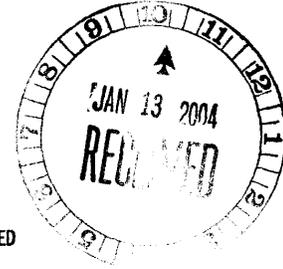




**CORPORATION SERVICE COMPANY**



January 12, 2004

Barbara Saddler  
Surface Transportation Board  
Recordation Office  
1925 K Street, N.W., Suite 70  
Washington D.C. 20423

RECORDATION NO. 24775 FILED

JAN 14 '04 12:17 PM

SURFACE TRANSPORTATION BOARD

Dear Barbara,

Enclosed are two (2) originals of the **Memorandum of Railcar Lease** dated as of November 21, 2003 between the following parties:

Names and address of the following parties:

Lessor: **THE CIT GROUP/EQUIPMENT FINANCING INC.**  
1211 Avenue of the Americas, New York, NY 10036

Lessee: **MHF-LS EQUIPMENT, INC.**  
800 Cranberry Woods Drive, Cranberry Township, PA 16066

**A short summary of the document to appear in the index follows:**

Memorandum of Railcar Lease between Lessor: **THE CIT GROUP/EQUIPMENT FINANCING INC.** and Lessee: **MHF-LS EQUIPMENT, INC.** covering 30 coal gondolas with reporting marks and numbers — CEFX 32000 – CEFX 32098 NOT INCLUSIVE.

Please file this memorandum as a PRIMARY document and return one (1) stamped original to my attention. A check covering the filing fee of thirty dollars (\$30.00) is enclosed.

If you have any questions regarding the filing, please feel free to call me at 800-634-9738 ext. 20100.

Thank you for your prompt assistance.

Sincerely,

Sherry Lewey  
Research/Development Coordinator

Corporation Service Company – 801 Adlai Stevenson Drive; Springfield, IL 62703-4261

Enclosure

MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 21<sup>st</sup> day of November, 2003, is made by THE CIT GROUP/EQUIPMENT FINANCING, INC., a Delaware corporation, with an address at 1211 Avenue of the Americas, 20th Floor, New York, New York 10036 (the "Lessor"), and MHF-LS EQUIPMENT, INC., a Pennsylvania corporation, with an address at 800 Cranberry Woods Drive, Cranberry Township, PA 16066 (the "Lessee" and, together with the Lessor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor and the Lessee entered into that certain Master Railcar Lease (the "Lease") dated as of September 30, 2002 covering certain equipment described therein.

WHEREAS, the Parties have entered into an additional Schedule under the Lease and wish to show for the public record the existence of the aforesaid Schedule, the respective interests therein of the Parties and a description of the equipment (the "Equipment") as set forth in Schedule A hereto, and accordingly the Parties have caused this Memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Lessor hereby leases and confirms the lease of the Equipment to the Lessee in accordance with the terms and conditions of the Lease, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessor. I further declare under penalty of perjury that the foregoing is true and correct.

THE CIT GROUP/EQUIPMENT FINANCING, INC.

By: Joseph G. Mankowski  
Name: Joseph Mankowski  
Title: Senior Vice President

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessee. I further declare under penalty of perjury that the foregoing is true and correct.

MHF-LS EQUIPMENT, INC.

By: Mark C. DeFatta  
Name: Director of Operations Mark C. DeFatta  
Title: Director of Operations

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SURFACE TRANSPORTATION BOARD

## Schedule A

Number of Cars	Equipment Description	
30	52' Mill Gondola Cars	
1	CEFX	32000
2	CEFX	32006
3	CEFX	32009
4	CEFX	32013
5	CEFX	32015
6	CEFX	32016
7	CEFX	32024
8	CEFX	32028
9	CEFX	32030
10	CEFX	32032
11	CEFX	32034
12	CEFX	32038
13	CEFX	32039
14	CEFX	32041
15	CEFX	32044
16	CEFX	32045
17	CEFX	32049
18	CEFX	32058
19	CEFX	32065
20	CEFX	32069
21	CEFX	32071
22	CEFX	32072
23	CEFX	32075
24	CEFX	32078
25	CEFX	32084
26	CEFX	32085
27	CEFX	32094
28	CEFX	32095
29	CEFX	32097
30	CEFX	32098