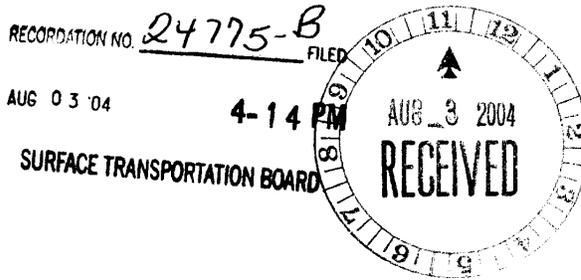




CORPORATION SERVICE COMPANY



August 2, 2004

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

RE: 128403-1

Dear Barbara,

Enclosed are two (2) originals of the **Memorandum of Railcar Lease** dated as of June 11, 2004 between the following parties:

Names and address of the following parties:

Lessor: **THE CIT GROUP/EQUIPMENT FINANCING INC.**
1211 Avenue of the Americas, 20th Floor 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 10 rails car with reporting marks and numbers -CEFX 502896 - CEFX 503068- NOT INCLUSIVE.

Please file this memorandum as a **SECONDARY** document to Recordation # 24775 dated 01/14/04 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 800-995-5071 ext. 3813.

Thank you for your prompt assistance.

Sincerely,

April O'Shea
Motor Vehicle Specialist
Corporation Service Company
801 Adlai Stevenson Drive
Springfield, IL 62703
(800) 995-5071 ext. 3813

MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 11th day of June, 2004, 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. Reference is made to the Memorandum of Railcar Lease filed with the Surface Transportation Board on January 14, 2004 as Recordation Number 24775.

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: 
Name: Richard Latini
Title: Senior Vice President

RECORDATION NO. 24775-B FILED

AUG 03 '04

4-14 PM

SURFACE TRANSPORTATION BOARD

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: 
Name: Mark C. DeFratte
Title: Director of OPS

Schedule A

<u>Number of Cars</u>	<u>Equipment Description</u>	
10	60' Plate F, cushioned boxcar with 12' plug doors	
1	CEFX	502896
2	CEFX	502931
3	CEFX	502936
4	CEFX	502947
5	CEFX	502951
6	CEFX	502952
7	CEFX	502964
8	CEFX	502991
9	CEFX	503014
10	CEFX	503068