



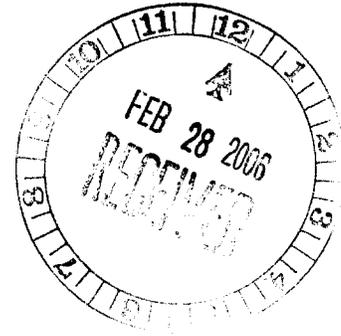
CORPORATION SERVICE COMPANY

RECORDATION NO. 24775-E FILED

FEB 28 '06

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SURFACE TRANSPORTATION BOARD



February 27, 2006

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

REF: 150763-1

Dear Barbara,

Enclosed are two (2) originals of the **Memorandum of Railcar Lease** dated as of February 11, 2005 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 50 mill gondola cars with reporting marks and numbers – CEFX 33323 – CEFX 33567 – 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-three dollars (\$33.00) 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

MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 11th day of February, 2006, 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 respecting additional equipment.

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 F. Mankowski
Name: Joseph Mankowski
Title: Senior Vice President

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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: Steve Lipicky
Name: Steve Lipicky
Title: Equipment Manager

Schedule A

Number of Cars	Equipment Description	
50	52'-5'6" sided mill gondola	
1	CEFX	33323
2	CEFX	33342
3	CEFX	33343
4	CEFX	33344
5	CEFX	33346
6	CEFX	33355
7	CEFX	33358
8	CEFX	33362
9	CEFX	33377
10	CEFX	33382
11	CEFX	33383
12	CEFX	33385
13	CEFX	33387
14	CEFX	33388
15	CEFX	33390
16	CEFX	33396
17	CEFX	33400
18	CEFX	33411
19	CEFX	33412
20	CEFX	33422
21	CEFX	33424
22	CEFX	33427
23	CEFX	33433
24	CEFX	33434
25	CEFX	33435
26	CEFX	33437
27	CEFX	33440
28	CEFX	33441
29	CEFX	33444
30	CEFX	33445
31	CEFX	33446
32	CEFX	33449
33	CEFX	33450
34	CEFX	33462
35	CEFX	33484
36	CEFX	33490
37	CEFX	33493
38	CEFX	33499
39	CEFX	33507
40	CEFX	33511
41	CEFX	33519
42	CEFX	33525
43	CEFX	33529
44	CEFX	33531
45	CEFX	33540
46	CEFX	33544
47	CEFX	33549
48	CEFX	33557
49	CEFX	33559
50	CEFX	33567