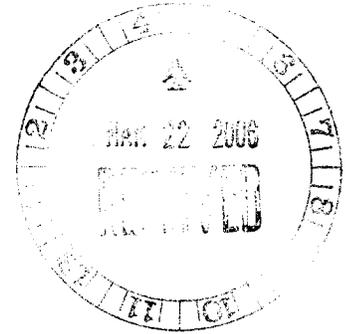




The David J. Joseph Company



RECORDATION NO. 22812-B FILED

MAR 22 '06

4-43 PM

SURFACE TRANSPORTATION BOARD

March 20, 2006

Mr. Vernon Williams
Recordations Unit
Surface Transportation Board
1925 K Street, N.W., Suite 715
Washington, DC 20423-0006

Dear Mr. Williams:

Please find enclosed, two (2) originals of the Release of Lien of Railroad Equipment Lease dated March 14, 2006 between the following two parties:

Lessor: The David J. Joseph Company (f/k/a Joseph Transportation Services, Inc.)
300 Pike Street
Cincinnati, OH 45202

Lessee: Paneltech International, L.L.C.
2999 John Stevens Way
Hoquiam, WA 98550

This filing is to appear in index as follows: Release of Lien of Railroad Equipment Lease dated March 14, 2006 related to fifty-four (54) railcars bearing reporting marks DJTX 70069 – DJTX 70098, inclusive and JTSX 400000 – JTSX 400023, inclusive.

Please file this agreement as a secondary document under Recordation Number 22812-B as it relates to documents previously filed with the Surface Transportation Board under Recordation Numbers 22812 and 22812-A. The filing fee in the amount of \$33.00 is included in the enclosed check. Please return a stamped original to my attention.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 419-6082.

Sincerely,

The David J. Joseph Company

Barbara A. Brzezicki
Contract Manager

Enclosures

Rail Equipment Group

300 Pike Street
Cincinnati, OH 45202-4214
Phone (513) 419-6200
Fax (513) 419-6221

**RELEASE OF LIEN
OF
RAILROAD EQUIPMENT LEASE**

SURFACE TRANSPORTATION BOARD

This Release of Lien of Railroad Equipment Lease (the "Release") releases the lien created by that certain Railroad Equipment Lease dated as of February 15, 2000, bearing Recordation No. 22812 and the Amendment No. 1 to Railroad Equipment Lease Agreement dated May 23, 2000, bearing Recordation No. 22812-A between The David J. Joseph Company (f/k/a Joseph Transportation Services, Inc.), as Lessor ("Lessor") and Paneltech, L.L.C., as Lessee ("Lessee"), (hereinafter referred to as the "Lease") with respect to fifty-four (54) railcars bearing reporting marks DJTX 70069 – DJTX 70098, inclusive and JTSX 400000 – JTSX 400023, inclusive (hereinafter, the "Equipment").

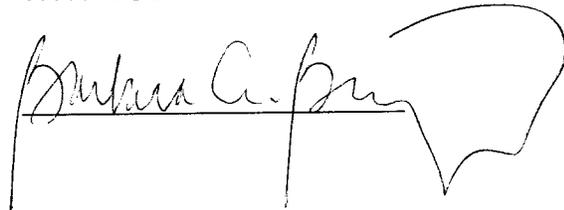
WHEREAS, Lessor and Lessee executed the Lease relating to the Equipment. Such Lease has expired; and

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 Lessor submits the following:

1. Lessee has returned the Equipment to Lessor.
2. All interest of the Lessor, its successors and assigns, in the Equipment arising pursuant to the Lease has been terminated.
3. The Lessor hereby releases any lien(s) created by or arising out of the Lease.
4. This Release shall be recorded with the Surface Transportation Board so as to record the release of the lien(s) against the Equipment constituted by the Lease.

In witness whereof, the Lessor has caused this Release to be duly executed by its authorized officer as of the 14th day of March, 2006.

WITNESS:



THE DAVID J. JOSEPH COMPANY

By: 

Name: Everett N. Martin

Title: Assistant Secretary

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

The foregoing instrument was acknowledged before me this 14th of March, 2006, by Everett N. Martin, the Assistant Secretary of The David J. Joseph Company, a Delaware corporation.

Barbara A. Brzezicki

Notary Public

My Commission expires:
2-20-11



BARBARA A. BRZEZICKI
Notary Public, State of Ohio
My Commission Expires 02-20-11