RECORDATION NO. 26318-A FILED

MAY 01 '06 4-33 PM

SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
URBAN A. LESTER

May 1, 2006

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Amendment No.2 to Equipment Leasing Agreement, dated as of May 1, 2006, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Restated Lease Supplement No. 2 being filed with the Board under Recordation Number 26318.

The names and addresses of the parties to the enclosed document are:

Lessor: Siemens Financial Services, Inc.
170 Wood Avenue South
Iselin, New Jersey 08830

Lessee: Alabama Power Company
600 N 18th St/14N-8163
Birmingham, Alabama 35202

A description of the railroad equipment covered by the enclosed document is:

942 Mechanized Rapid Discharge® V Coal railcars within the two series JHMX 99001 – JHMX 99840 and JHMX 991321 – JHMX 991440 as more particularly set forth in the equipment schedule attached to the document.

A short summary of the document to appear in the index is:

Amendment No.2 to Equipment Leasing Agreement.

Also enclosed is a check in the amount of $34.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/sem
Enclosures

RECORDATION NO. 26318-A FILED

MAY 01 '06 4-33 PM

Execution Version

SURFACE TRANSPORTATION BOARD

AMENDMENT NO. 2 TO EQUIPMENT LEASING AGREEMENT

This Amendment No. 2 to Equipment Leasing Agreement (the "Amendment") is being entered into as of the 1st day of May, 2006, by and between SIEMENS FINANCIAL SERVICES, INC., as the Lessor (the "Lessor"), and ALABAMA POWER COMPANY, as the Lessee (the "Lessee").

WHEREAS, on March 19, 1999, Wells Fargo Bank, Northwest, National Association (formerly known as First Security Bank, National Association), not in its individual capacity but solely as Owner Trustee (the "Previous Lessor") and Lessee executed that certain Equipment Leasing Agreement (as supplemented and as amended by that certain Amendment to Equipment Leasing Agreement dated as of April 15, 1999 and the Restated Lease Supplement dated as of April 30, 1999, the "Lease"; terms used herein and not otherwise defined herein are used herein as defined in the Lease) between Previous Lessor and Lessee;

WHEREAS, Pursuant to the Assignment and Assumption Agreement dated as of May 1, 2006 (the "Assignment Agreement"), Previous Lessor has sold, assigned and transferred all of its right, title and interest in and to the Equipment and the Lease to Lessor, and Lessee has consented to and acknowledged such sale, assignment and transfer; and

WHEREAS, Lessor and Lessee have agreed to extend the term of the Lease for an Additional Term on the terms and conditions of the Lease and this Amendment that the Lease shall be modified and amended as more particularly set forth below.

NOW, THEREFORE, in consideration of the premises, the mutual agreements of the parties set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties, intending to be legally bound hereby, agree as follows:

1. **Additional Term**. Pursuant to Section 27(c) of the Lease, the Lease shall be, and the same hereby is, extended for an Additional Term of 4 (four) years, Lessee shall not be deemed to have exercised any purchase option with respect to the Equipment and Lessor and Lessee each hereby waive any notice requirements of Section 27(c) of the Lease in connection with such Additional Term (but, for the avoidance of doubt, the requirements of Section 27(c) of the Lease, including without limitation the notice requirements, shall apply to any extension of the Additional Term requested by Lessee).

2. **Amendment of Lease**. The Lease shall be, and the same hereby is, amended as follows:

(a) Section 1 shall be amended to delete and replace, in appropriate alphabetic order, the following defined terms:

(1) "Applicable Rate" shall mean for the Additional Term of a Lease Supplement a per annum rate equal to 93 basis points in excess of the Treasury Rate (calculated on the basis of a 30 day month and a 360 day year) determined two (2) Business Days prior to the Additional Term Commencement Date specified in such Lease Supplement. The Applicable Rate for any subsequent Additional Term means a per annum rate selected by the Lessor in its sole discretion (based on the then applicable interest rate environment, credit and such other considerations as the Lessor may deem appropriate) on or prior to the date seventy-five (75) days prior to the commencement of such Additional Term. "Treasury Rate" with respect to the Applicable Rate means the yield to maturity of the 4.0 % 4-year U.S. Treasury Note maturing on April 15, 2010, as quoted in the Wall Street Journal on April 27, 2006.

(2) The terms "Beneficiary", "Indenture", "Indenture Trustee", "Owner Trustee", the proviso in clause (a) of the definition of "Transaction Expenses", and "Trust Agreement" shall be deleted, and all references to such terms shall be deleted from the Lease.

(3) "Business Day" means any day other than a day on which banking institutions in the States of New York and New Jersey or the State of Alabama are authorized or required by law to close.

(4) "Disclosure Documents" means the Lessee's (i) Annual Report on Form 10 K for the year ended December 31, 2005, and (ii) Forms 8-K filed subsequent thereto but prior to May 1, 2006.

(5) "Lease Supplement" means the Restated Lease Supplement.

(6) The definition of "Make Whole Amount" is amended to replace the words "Basic Term" with "Additional Term".

(7) "Maximum Lessee Risk Amount" shall mean the corresponding amount set forth in Section 6 of the Lease Supplement.

(8) "Maximum Lessor Risk Amount" shall mean the corresponding amount set forth in Section 6 of the Lease Supplement.

(9) The definition of "Permitted Lien" is amended by replacing the words "any Indenture" at the end of clause (d) of such definition with the words "Security Agreement".

(10) "Restated Lease Supplement" means the Restated Lease Supplement No. 2 dated as of May 1, 2006.

(11) "Security Agreement" has the meaning given in Section 13(b) of the Lease.

(b) Section 7(b) of the Lease is amended in its entirety to read as follows: "Basic Rent. The Lessee hereby agrees to pay to the Lessor Basic Rent semi annually, in arrears, for each Item of Equipment covered by a Lease Supplement during the Additional Term thereof on each Rent Payment Date during the Additional Term in the sum of (i) the Principal Component payable with respect to such Rent Payment Date plus (ii) the Interest Component payable with respect to the Rental Period ending on such Rent Payment Date."

(c) Section 8 of the Lease is amended be deleting the last sentence thereof, and replacing therefor: "If this Lease is determined not to be a true lease for purposes of the Uniform Commercial Code, the Lessee and Lessor intend that this Lease in such circumstance be treated as a secured loan, and Lessee hereby grants, assigns, conveys and pledges to Lessor as collateral security for the Lessee's obligations hereunder a security interest in all of Lessee's right, title and interest in and to the Equipment (including all parts thereof, accessions thereto and replacements and substitutions therefore) and all proceeds thereof. Each of Lessee and Lessor hereby disclaims and makes no representation or warranty as to the Lessee's tax and accounting treatment which will be afforded by any Governmental Entity for this Lease and the transactions contemplated hereby, and Lessee agrees to hold Lessor harmless from any adverse consequences to Lessee of any past, present or future tax or accounting treatment for this transaction (provided that such adverse consequences are not caused by Lessor's failure to comply with the terms of this Lease)."

(d) Section 13(a) of the Lease is amended by deleting the clause "such utility subsidiary has a credit rating equal to or higher than Moody's Single A-1 or an equivalent rating by Standard & Poor's" and replacing therefor "such utility subsidiary has an unsecured debt rating (or in the absence of such unsecured debt rating, a an issuer rating) of "A2" or better by Moody's Investor Services and "A" or better by Standard & Poor's".

(e) Section 13(b) of the Lease is amended by replacing the second, third, fourth, fifth and sixth sentences thereof with the following: "The Lessor shall request the consent of the Lessee (which consent shall not be unreasonably withheld), prior to the time the Lessor sells, assigns or transfers all or any part of the Lessor's rights, obligations, title or interest in, to and under the Equipment or any Item(s) thereof, this Lease, any Lease Supplement and/or any Interim Rent, Basic Rent and Supplemental Payments payable under this Lease or any Lease Supplement to any Person other than as provided in the immediately preceding sentence. Anything to the contrary contained hereinabove notwithstanding, without the Lessee's prior written consent, the Lessor may grant a security interest in its interest in this Lease (including the amounts payable hereunder) and the Equipment to Bayerische Landesbank, Cayman Islands Branch (together with its successors and assigns (such assignment to be subject to the Lessee's consent, not to be unreasonably withheld, conditioned or delayed), the "Participant") as collateral security for the Lessor's obligations under the participation certificates (which such participation certificates shall not be required to be registered for the purposes of the Securities Act of 1933, as amended) issued pursuant to the Security Agreement between the Lessor and the Participant dated as of May 1, 2006 (the "Security Agreement"). The Lessor shall remain fully liable for all

of its obligations as the Lessor hereunder and the Lessor shall give the Lessee prior written notice of such collateral assignment. Any entity to whom any such sale, assignment (outright as opposed to collateral) or transfer is made in accordance with the terms of this Lease is herein called an "Assignee" and any such sale, assignment or transfer is herein called an "assignment". At no time shall there be more than one person functioning as Lessor or Assignee of the Lessor's interests hereunder. The Lessee agrees to execute any and all related acknowledgments, consents, amendments (necessary or appropriate to reflect such assignment), legal opinions and other documents, and to make any and all registrations and filings with the Surface Transportation Board that may be reasonably requested by the Lessor or an Assignee, all at the Lessee's expense in the case of the assignment to the Participant occurring contemporaneously herewith, and at Lessor's expense in any other case, in connection with any such assignment. Lessee shall maintain a register at the location set forth in Schedule I hereto for purposes of registering the Lessor and any permitted transferees of the Lessor. The register shall be conclusive absent manifest error."

(f) Section 17(c) of the Lease is amended by inserting the phrase "W-8BEN or W-8ECI" after "W-8" each place it appears and by deleting from the second sentence thereof the parenthetical phrase "(currently, three successive calendar years for Forms 1001 and W-8 and one calendar year for Form 4224)."

(g) Section 18 of the Lease is amended by (i) replacing the first clause of the first sentence thereof, up to the clause beginning "(a)", with the following: "The Lessee hereby assumes liability for, and does hereby agree to indemnify, protect, save, defend, and hold harmless the Lessor, the Participant and to the extent, if any, required to be indemnified by the Lessor under the Security Agreement in connection with a collateral assignment of this Lease the certificateholders under the Security Agreement, each of their respective permitted Assignees and their respective officers, directors, employees, successors, permitted assigns, and agents (each such party being herein, for purposes of this Section 18, called an "Indemnified Party") on an After Tax Basis for, from and against any and all Expenses of every kind and nature whatsoever, imposed on, incurred by, or asserted against any Indemnified Party, in any way relating to or arising out of", (ii) replacing references to "Indenture" throughout Section 18 with "Security Agreement", and (iii) adding a new sentence after the fourth sentence of Section 18, as follows: "Lessee shall not be entitled to exercise any rights of subrogation pursuant to the previous sentence until after the payment in full of all amounts owed to Lessor under this Lease.".

(h) The reference in Section 22(d) of the Lease to the "Trust Estate" shall be deleted.

(i) Section 27(a)(I) is amended by (i) replacing all references to "Basic Term" with "Additional Term" and (ii) replacing the definition of "End-of-Term Purchase Option Amount" with the following:: "The End-of-Term Purchase Option Amount shall be set forth in the Lease Supplement."

(j) Section 27(a)(II) of the Lease is hereby deleted in its entirety.

(k) Section 27(b) of the Lease is amended by adding the phrase "and if the Parties have not agreed to an Additional Term" after the phrase "Termination Date."

(l) Section 27(c) of the Lease is amended in its entirety to read as follows: "Extension of Additional Term. Provided no Event of Default has occurred and is continuing, upon at least one hundred eighty (180) days prior written notice to the Lessor, the Lessee may request that the Lessor consider, in its sole discretion, to extend the Additional Term for all (but not less than all) Items of Equipment covered by a Lease Supplement for an additional period of four years; provided, however, that there shall be no more than one such extension of the Additional Term with respect to any Lease Supplement and provided, further, that the Lessee and the Lessor shall negotiate in good faith such amendments and modifications to this Lease (including amendments to the definitions of "Applicable Rate," "Basic Rent," "Interest Component" and "Principal Component") to effect the extension of this Lease as the parties may require. In the event the Lessee and the Lessor are unable to agree upon the foregoing amendments and modifications not later than ninety (90) days prior to the expiration of the Basic Term or any Additional Term, the Lessee shall be deemed to have exercised its purchase option pursuant to Section 27(a)(I) hereof."

(m) The last sentence of Section 33 of the Lease is hereby revised to read as follows: "Notwithstanding anything to the contrary contained in this Lease, Lessee shall not be responsible to any Person for the Lessor's or the Participant's fees, costs and Expenses incurred in connection with the administration or foreclosure of the Security Agreement, except in connection with (i) the initial negotiation, execution and delivery of the Security Agreement and the transactions contemplated thereby occurring on the date hereof and (ii) such fees, costs and Expenses as Lessor and Participant incur due to an Event of Default hereunder."

(n) Section 34 of the Lease is deleted in its entirety.

(o) Schedule I is amended in its entirety by replacing Schedule I with the Schedule I attached hereto.

(p) Schedule II is amended in its entirety by replacing Schedule II with the Schedule II attached hereto.

(q) Schedule III is amended in its entirety by replacing Schedule III with the Schedule III attached hereto.

(r) Exhibit C to the Lease and all references in the Lease thereto are hereby deleted in their entirety.

3. **Conditions Precedent**. The effectiveness of this Amendment shall be subject to the following conditions being fulfilled to the satisfaction of the Lessor on or prior to May 1, 2006:

(a) this Amendment shall have been executed and delivered by the parties hereto, and no Default or Event of Default shall have occurred and be continuing;

(b) no material adverse change in the financial condition of the Lessee which, in the Lessor's opinion, would impair the ability of the Lessee to pay and perform its obligations under the Lease has occurred, except as expressly contemplated and disclosed under the Disclosure Documents, since the date of the Disclosure Documents;

(c) each Item of Equipment shall be free from material damage and be acceptable to the Lessor, and free and clear of all Liens, other than any Permitted Lien;

(d) the Lessor shall have received an Appraisal of each Item of Equipment, dated within sixty (60) days of the date hereof, which Appraisal shall show (i) the remaining economic useful life of such Item as of the appraisal date, which shall be satisfactory to the Lessor, (ii) that the Fair Market Sales Value of such Item as of the appraisal date shall not be less than the Equipment Cost thereof and (iii) the projected Fair Market Sales Value of such Item as of the last day of the Basic Term, which shall be satisfactory to the Lessor;

(e) the Lessor shall have received a Railcar Purchase Agreement, executed by each of the Previous Lessor, Pitney Bowes Credit Corporation and Lessor;

(f) the Lessor shall have received a duly executed bill of sale for such Item of Equipment from the Previous Lessor;

(g) the Lessor shall have received a duly executed Assignment and Assumption Agreement from Previous Lessor with respect to the Lease;

(h) the Lessor shall have received a Restated Lease Supplement covering the Items of Equipment described therein, duly executed by the Lessee;

(i) the Assignment Agreement, this Amendment and the Lease Supplement covering the Items of Equipment, shall have been duly filed with the Surface Transportation Board of the DOT and the Lessor shall have received an opinion from Lessor's special Surface Transportation Board counsel in substantially the form of Exhibit D to the Lease (with such modifications and amendments as are appropriate to reflect this Amendment and the Lease Supplement);

(j) the Lessor shall have received a copy of (1) resolutions of the Lessee's board of directors (or its Finance Committee) authorizing the execution of such instruments as this Amendment, the Restated Lease Supplement and the Lessee's Estoppel by certain individuals named therein and certified by the Lessee's Secretary or Assistant Secretary, (2) a certificate of the Secretary of State of the State of Alabama with respect to amendments or documents affecting the Joint Agreement forming Lessee and showing that Lessee has performed all duties imposed by law in connection with that office, (3) the Lessee's by laws certified by the Lessee's Secretary or Assistant Secretary and (4) an incumbency certificate certifying the authority and signature of the officer executing this Amendment, the Restated Lease Supplement and the Lessee's Estoppel on behalf of the Lessee;

(k) the Lessor shall have received a legal opinion of Balch & Bingham, Lessee's counsel, in the form of Exhibit E to the Lease (with such modifications and amendments as are appropriate to reflect this Amendment, the Restated Lease Supplement and the Lessee's Estoppel);

(l) the Lessor shall have received certificates of insurance, loss payable endorsements and other evidence that the Lessee has complied with the provisions of Section 16 of the Lease; and

(m) the Lessor shall have received such other documents, instruments, agreements and opinions as it may reasonably request.

4. **Effect on Lease**. Except as expressly modified hereby and by the Restated Lease Supplement delivered in connection herewith, the Lease shall remain in full force and effect in accordance with its terms.

5. **Payment of Transaction Expenses**. The Lessee agrees, whether or not the transactions contemplated by this Amendment are consummated, to pay, within five (5) Business Days after the Lessor's request therefor (or reimburse the Lessor for the payment of) all Expenses relating to this Amendment.

6. **Incorporation of Terms**. Sections 32 and 33 of the Lease are incorporated herein *mutatis mutandis*.

[Signatures and notaries are on attached pages]

IN WITNESS WHEREOF, the undersigned have caused this Amendment No. 2 to Equipment Leasing Agreement to be executed and delivered as of the date first set forth above.

Lessee:

Attest:

ALABAMA POWER COMPANY

By: _____
Name: Ceila H. Shorts
Title: Assistant Secretary

By: _____
Name: ART P. BEATTIE
Title: EXECUTIVE VICE PRESIDENT CFO + TREASURER

Lessor:

Attest:

SIEMENS FINANCIAL SERVICES, INC.

By: _____
Name:
Title:

By: _____
Name:
Title:

By: _____
Name:
Title:

By: _____
Name:
Title:

THIS IS COUNTERPART NO. ___ OF FIVE SERIALLY NUMBERED MANUALLY EXECUTED COUNTERPARTS. TO THE EXTENT, IF ANY, THAT THIS DOCUMENT CONSTITUTES CHATTEL PAPER UNDER THE UNIFORM COMMERCIAL CODE, NO SECURITY INTEREST IN THIS DOCUMENT MAY BE PERFECTED THROUGH THE POSSESSION OF ANY COUNTERPART OTHER THAN COUNTERPART NO. 1.

IN WITNESS WHEREOF, the undersigned have caused this Amendment No. 2 to Equipment Leasing Agreement to be executed and delivered as of the date first set forth above.

Lessee:

Attest:

ALABAMA POWER COMPANY

By: _____
Name:
Title:

By: _____
Name:
Title:

Lessor:

Attest:

SIEMENS FINANCIAL SERVICES, INC.

By: Carol Walters
Name: Carol Walters
Title: VP Operations

By: _____
Name: Roland Chalons-Browne
Title: CEO

By: Carol Walters
Name: Carol Walters
Title: VP Operations

By: Robert J Knapp
Name: ROBERT J. KNAPP
Title: SR. VP & CFO

THIS IS COUNTERPART NO. ___ OF FIVE SERIALLY NUMBERED MANUALLY EXECUTED COUNTERPARTS. TO THE EXTENT, IF ANY, THAT THIS DOCUMENT CONSTITUTES CHATTEL PAPER UNDER THE UNIFORM COMMERCIAL CODE, NO SECURITY INTEREST IN THIS DOCUMENT MAY BE PERFECTED THROUGH THE POSSESSION OF ANY COUNTERPART OTHER THAN COUNTERPART NO. 1.

STATE OF ALABAMA

COUNTY OF Jefferson , ss:

On this 1 day of May , 2006, before me personally appeared Art P. Beattie, to me personally known, who being by me duly sworn, says [s]he is the Exec. VP, CFO - Treasurer of ALABAMA POWER COMPANY, that said instrument was signed on behalf of said corporation by authority of its Board of Directors, and [s]he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

Anita A Baker
Notary Public

[NOTARIAL SEAL]

Feb 3 2009
My Commission Expires:

STATE OF

COUNTY OF , ss:

On this day of , 2006, before me personally appeared , to me personally known, who being by me duly sworn, says [s]he is the of SIEMENS FINANCIAL SERVICES, INC., as the Lessor, that said instrument was signed on behalf of said corporation by authority of its Board of Directors, and [s]he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation, as the Lessor.

Notary Public

[NOTARIAL SEAL]

My Commission Expires:

STATE OF

COUNTY OF , ss:

On this day of , 2006, before me personally appeared , to me personally known, who being by me duly sworn, says [s]he is the of SIEMENS FINANCIAL SERVICES, INC., as the Lessor, that said instrument was signed on behalf of said corporation by authority of its Board of Directors, and [s]he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation, as the Lessor.

Notary Public

[NOTARIAL SEAL]

My Commission Expires:

STATE OF ALABAMA

COUNTY OF , ss:

On this day of , 2006, before me personally appeared , to me personally known, who being by me duly sworn, says [s]he is the of ALABAMA POWER COMPANY, that said instrument was signed on behalf of said corporation by authority of its Board of Directors, and [s]he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

Notary Public

[NOTARIAL SEAL]

My Commission Expires:

STATE OF New Jersey

COUNTY OF Middlesex, ss:

On this 28th day of April, 2006, before me personally appeared Roland Chalons-Browne, to me personally known, who being by me duly sworn, says [s]he is the CFO of SIEMENS FINANCIAL SERVICES, INC., as the Lessor, that said instrument was signed on behalf of said corporation by authority of its Board of Directors, and [s]he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation, as the Lessor.

MELISSA J BROWN
Notary Public
State of New Jersey
My Commission Expires Sep 13, 2010

[NOTARIAL SEAL]

Notary Public Melissa J Brown

My Commission Expires: 9.13.2010

STATE OF New Jersey

COUNTY OF Middlesex, ss:

On this 28th day of April, 2006, before me personally appeared Robert J. Knapp, to me personally known, who being by me duly sworn, says [s]he is the SR. VP & CFO of SIEMENS FINANCIAL SERVICES, INC., as the Lessor, that said instrument was signed on behalf of said corporation by authority of its Board of Directors, and [s]he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation, as the Lessor.

[NOTARIAL SEAL]

MELISSA J BROWN
Notary Public
State of New Jersey
My Commission Expires Sep 13, 2010

Notary Public Melissa J Brown

My Commission Expires: 9.13.2010

SCHEDULE I TO LEASE

Notice of Information

Lessee:

Alabama Power Company
600 North 18th Street
Birmingham, Alabama 35203

Attention: Mr. Randy DeRieux, Assistant Treasurer
Telephone No.: (205) 257-2454
Facsimile No.: (205) 257-1023

Lessor:

Siemens Financial Services, Inc.
170 Wood Avenue South
Iselin, New Jersey 08830

Attn: VP Portfolio Management
Telephone No.: (732) 590-6500
Facsimile No.: (732) 476-3417

SCHEDULE II TO LEASE

Accounts

Siemens Financial Services, Inc.
Bank of America
100 West 33rd St.
New York, NY 10001
ABA# 026009593
Account# 3751-463184

SCHEDULE III TO LEASE

Pursuant to Section 13(as) of the Lease, the maximum amount of the total obligation under the Lease that Lessee is permitted to transfer to a utility subsidiary of Southern Company is as follows:

Utility Subsidiary of Southern Company:	Amount of Obligation Permitted to be Transferred:
Savannah Electric & Power Company	$17,500,000
Gulf Power Company	$17,500,000
Mississippi Power Company	$17,500,000
Georgia Power Company	No limitation

Mechanized Rapid Discharge® V Coal Cars – 4418 Cubic Foot Capacity

Car Numbers:

JHMX99001 – JHMX99014 (14 cars)

JHMX99016 – JHMX99019 (4 cars)

JHMX99021 – JHMX99028 (8 cars)

JHMX99030 – JHMX99087 (58 cars)

JHMX99089 – JHMX99193(105 cars)

JHMX99195 – JHMX99248 (54 cars)

JHMX99250 – JHMX99271 (22 cars)

JHMX99273 – JHMX99310 (38 cars)

JHMX99312 – JHMX99327 (16 cars)

JHMX99329 – JHMX99334 (6 cars)

JHMX99336 – JHMX99407 (72 cars)

JHMX99409 – JHMX99604 (196 cars)

JHMX99606 – JHMX99651 (46 cars)

JHMX99653 – JHMX99674 (22 cars)

JHMX99676 (1 car)

JHMX99678 – JHMX99695 (18 cars)

JHMX99697 – JHMX99704 (8 cars)

JHMX99706 – JHMX99840 (135 cars)

JHMX991321– JHMX991340 (20 cars)

JHMX991342– JHMX991440 (99 cars)

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 5/1/06

Robert W. Alvord