

RECORDATION NO. 26790-E FILED

FEB 15 '07 -10 41 AM

SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
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OF COUNSEL
URBAN A. LESTER

February 15, 2007

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 Memorandum of Bill of Sale, dated as of February 16, 2007, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Equipment Lease being filed with the Board under Recordation Number 26790-D.

The name and address of the party to the enclosed document are:

Seller: FreightCar America, Inc.
17 Johns Street
Johnstown, PA 15901

[Buyer: NRG Energy Railcar Statutory Trust X
225 Asylum Street, 23rd Floor
Hartford, CT 06103]

Mr. Vernon A. Williams
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A description of the railroad equipment covered by the enclosed document
is:

123 railcars: TGNX 32633 – TGNX 32755.

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

Memorandum of Bill of Sale.

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

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SURFACE TRANSPORTATION BOARD

NRG ENERGY RAILCAR STATUTORY TRUST X

MEMORANDUM OF BILL OF SALE

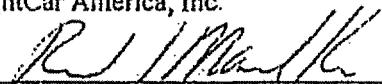
Memorandum of Bill of Sale made and entered into on February 16, 2007 by FreightCar America, Inc., a Delaware corporation (the "Seller").

WITNESSETH

The undersigned has entered into that certain Bill of Sale, dated as of February 16, 2007, whereby the Seller sold certain railcars bearing road numbers as listed on Exhibit A attached hereto to NRG Energy Railcar Statutory Trust X, acting through U.S. Bank Trust National Association, not in its individual capacity but solely as owner trustee.

I certify that I hold the title set forth below, that this instrument was signed on behalf of FreightCar America, Inc. 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 FreightCar America, Inc. I further declare under penalty of perjury that the foregoing is true and correct.

FreightCar America, Inc.

By 

Name: Ronald J. Marhefka

Title: Product Line Manager

Executed on this 15 day of Feb, 2007

EXHIBIT A TO MEMORANDUM OF BILL OF SALE

123 aluminum BethGon® II railcars, marked and numbered as follows (all inclusive):

TGNX 32633-32755 (Inclusive)

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:

2/15/07



Robert W. Alvord