

RECORDATION NO. 26808 FILED

FEB 20 '07

2-13 PM

SURFACE TRANSPORTATION BOARD

Sara Simpson
The Huntington National Bank
Equipment Finance Division
105 East Fourth Street, CN01
Cincinnati, OH 45202
513-639-8333

February 15, 2007

Surface Transportation Board
Office of Proceedings
1925 K. Street, NW
Washington, DC 20423-0001

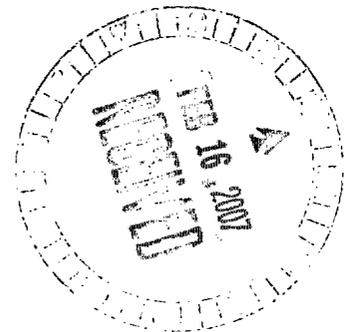
Dear Surface Transportation Board

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301 (a) is a copy of a Memorandum of Lease, dated as of October 16, 2006, a primary document as defined in the Board's Rules of Recordation of Documents.

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

Lessor: The Huntington National Bank
 105 East Fourth Street, Suite 120
 Cincinnati, OH 45202

Lessee: Rail Connection, Inc.
 737 Eleanor Industrial Park
 Eleanor, WV 25070



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

(75) Gondolas Rail Cars: JOSX10505 – JOSX10163, as more particularly set fourth in the equipment schedule attached to the document

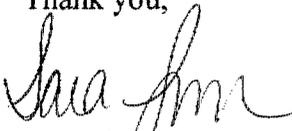
A short summary of the document to appear in the index is:

Memorandum of Lease.

Also enclosed is a check in the amount of \$35.00 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.

Thank you,

A handwritten signature in cursive script, appearing to read "Sara Simpson".

Sara Simpson
Documentation Specialist

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MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

- 1.) Pursuant to that certain Master Lease Agreement dated October 16, 2006 and the related Financing Lease Schedule No. 6243.02 dated January 25, 2007 (collectively, the "Lease Agreement"), has leased to the Lessee the railroad cars identified on Exhibit A attached hereto and made a part hereof (the "Cars"). Said lease of the Cars is referred to hereinafter as the "Lease".
- 2.) The addresses of the parties are as follows:

 Lessor: The Huntington National Bank
 Equipment Finance Division
 105 East Fourth Street, Suite 120
 Cincinnati, OH 45202

 Lessee: Rail Connection, Inc.
 737 Eleanor Industrial Park
 Eleanor, WV 25070
- 3.) The term of the Lease is five years commencing on January 25, 2007 and will expired on January 25, 2012 unless otherwise extended or amended by the parties
- 4.) The terms and provisions of the Lease are more particularly set forth in the Lease Agreement
- 5.) This Memorandum of Lease may be executed in any number of counterparts, each of which is so executed shall be deemed to be an original, and such counterparts together shall constitute but one and the same document, which may be evidenced by any such signed counterpart.

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum to be executed as of 2/15/07.

The Huntington National Bank

By: Christine M. McIntosh
Name: Christine M. McIntosh
Title: Doc. Specialist

State of Ohio, County of Hamilton

On 2-15-07 before me personally appeared Christine McIntosh, to me personally know, who being by me duly sworn says that his is Doc. Specialist of the Huntington National Bank, and that he executed the forgoing instrument on behalf of said corporation by authority of its Board of Directors, and he acknowledged that the execution of the forgoing instrument was the free act and deed of said corporation.

Sara Simpson
Notary Public
My commission expires



SARA SIMPSON
Notary Public, State of Ohio
My Commission Expires 05-14-11

RAIL CONNECTION, INC.

By: Warren K. Higginbotham
Name: Warren K. Higginbotham
Title: V.P.

State of West Virginia, County of Putnam

On Jan. 24, 2007 before me personally appeared Warren K. Higginbotham, to me personally know, who being by my duly sworn says that he is Vice President of Rail Connection, Inc. and that he executed the foregoing instrument on behalf of said corporation by authority of its Board of Directors, and he acknowledged that the execution of the forgoing instrument was the free act and deed of said corporation.



Cynthia Casto
Notary Public
My commission expires August 2, 2010

EXHIBIT A

DESCRPTION OF RAILCARS

This is Exhibit A to the Memorandum of Lease dated January 25, 2007 between The Huntington National Bank as Lessor and Rail Connection, Inc. as Lessee.

Quantity of Cars: Seventy-Five (75)

Description of Cars: 1974 to 1980 Thrall Hall-Sided Gondala, 4,000 cubic feet Rail Cars

JOSX10505, JOSX13249, JOSX4169, JOSX2435, JOSX4051, JOSX4133, JOSX2461, JOSX13207, JOSX4120, JOSX2478, JOSX2448, JOSX10284, JOSX4064, JOSX3722, JOSX13298, JOSX4142, JOSX4007, JOSX13246, JOSX4196, JOSX2445, JOSX4809, JOSX2404, JOSX10348, JOSX3753, JOSX2470, JOSX10246, JOSX4037, JOSX2446, JOSX4185, JOSX4107, JOSX13197, JOSX2439, JOSX2444, JOSX10330, JOSX13253, JOSX4066, JOSX10179, JOSX10148, JOSX10234, JOSX10160, JOSX13238, JOSX10312, JOSX2405, JOSX4150, JOSX4001, JOSX2477, JOSX4158, JOSX7310, JOSX7306, JOSX10414, JOSX13260, JOSX2450, JOSX3227, JOSX10350, JOSX2430, JOSX10218, JOSX4806, JOSX10311, JOSX10181, JOSX10331, JOSX13228, JOSX10121, JOSX4197, JOSX4085, JOSX10139, JOSX4030, JOSX10383, JOSX2490, JOSX4027, JOSX4054, JOSX13262, JOSX10152, JOSX10174, JOSX3715, JOSX10163