



CORPORATION SERVICE COMPANY

RECORDATION NO. 26822 FILED

FEB 22 '07

1-55 PM

SURFACE TRANSPORTATION BOARD

February 21, 2007

Barbara Saddler
Surface Transportation Board
Recordation Office
1925 K Street NW Suite 70
Washington, DC 20423
202-565-1656

RE: 768425/005

Dear Barbara:

Please process the enclosed documents for the service indicated below:

COMMIT DATE: 03/02/2007

PLEASE NOTIFY OUR OFFICE IF COMMIT DATE CANNOT BE MET.

Primary STB Filing

A check is enclosed in the amount of \$34.00 to: Surface Transportation Board

Mailing instructions:

Forward the filing acknowledgement to our office. Appropriate FedEx envelopes have been provided for your use.

Special instructions:

Lessee:

DTE Energy Services Inc.
2000 2nd Avenue, 1101 WCB
Detroit, MI 48226

Lessor:

The CIT Group/Equipment Financing Inc.
1211 Avenue of the Americas, 20th Floor
New York, NY 10036

Thank you for your assistance in this matter.
Sincerely,

April O'Shea 1-800-995-5071 ext. 3813
Motor Vehicle Specialist

MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 27th day of May 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 DTE ENERGY SERVICES, INC., a Michigan corporation, with an address at 2000 2nd Ave., 1101 WCB, Detroit, MI 48226 (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 December 20, 2006 covering the equipment listed on Schedule A hereto (the "Equipment").

WHEREAS, the Parties wish to show for the public record the existence of the aforesaid Lease, and the respective interests therein of the parties 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: Catherine S. Smith
Name: Catherine S. Smith
Title: 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.

DTE ENERGY SERVICES, INC.

By: Keith M. Colgan
Name: Keith M. Colgan
Title: President

REVIEWED
By: JD
REVIEWED ACCOUNTING
BY: KWP
LEGAL

Schedule A

Number of Cars

Equipment Description

25 5,660 C.F. P.D. covered hopper car - unlined

1	CEFX	77210
2	CEFX	77211
3	CEFX	77212
4	CEFX	77213
5	CEFX	77214
6	CEFX	78097
7	CEFX	78098
8	CEFX	78099
9	CEFX	78100
10	CEFX	78101
11	CEFX	78102
12	CEFX	78103
13	CEFX	78104
14	CEFX	78105
15	CEFX	78106
16	CEFX	78107
17	CEFX	78108
18	CEFX	78109
19	CEFX	78110
20	CEFX	78111
21	CEFX	78112
22	CEFX	78113
23	CEFX	78114
24	CEFX	78115
25	CEFX	78116