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SURFACE TRANSPORTATION BOARD

ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1984)

OF COUNSEL
URBAN A. LESTER

April 9, 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 Release and Disclaimer, dated as of March 19, 2007, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document is a complete release and relates to the Security Agreement previously filed with the Commission under Recordation Number 15206.

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

Secured Party: Unum Life Insurance Company of America
1 Fountain Square
Chattanooga, TN 37402

[Debtor: NEMLC Leasing Associates No. 3
28 State St.
Boston, MA 02109]

Mr. Vernon A. Williams
April 9, 2007
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A description of the railroad equipment covered by the enclosed document
is:

150 hopper cars: CR-53100 – CR 53249.

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

Release and Disclaimer.

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

Annex I

THE EQUIPMENT

The following one-hundred and fifty (150) open top hopper cars (100 ton capacity):

CR 53100 – 53249, inclusive