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FLETCHER & SIPPEL LLC

ATTORNEYS AT LAW

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October 4, 2007

SURFACE TRANSPORTATION BOARD

Phone: (312) 252-1500
Fax: (312) 252-2400
www.fletcher-sippel.comMr. Vernon A. Williams, Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, DC 20024**RE: Recordation of Release**

Dear Secretary Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are an original and two (2) copies of a Release of Security Interest, dated as of September 26, 2007, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to: (1) a Commercial Security Agreement dated July 30, 2002 which was previously filed with the Board under Recordation Numbers 24065 and 24067 and (2) a Commercial Security Agreement dated December 26, 2002 which was previously filed with the Board under Recordation Number 24292.

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

Debtor:	Northern Illinois & Wisconsin Railway Corporation 311 Mallard Lane Sugar Grove, Illinois 60554
Secured Party:	Fifth Third Bank (Chicago) 101 West Stephenson Street Freeport, Illinois 61032

A description of the railroad equipment covered by the enclosed document is set forth in the terms and attachments of the previously filed agreements to which the enclosed document relates.

Enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board for the recordation of this document.

Please return a file-stamped copy of the enclosed document to me.

Respectfully submitted,


Myles L. Tobincc: Stefan R. Loeb
Daniel Stein

FLETCHER & SIPPEL LLC

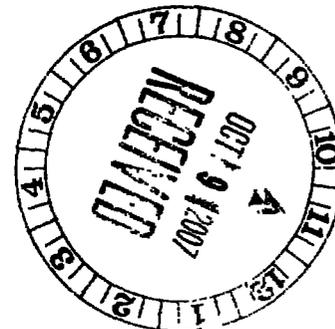
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October 5, 2007



Ms. Karen January
Surface Transportation Board
395 E Street, S.W.
Washington, DC 20024

RE: Recordation of Release

Dear Ms. January:

Pursuant to our telephone conversation on Friday, October 5, 2007, enclosed please find a check in the amount of \$70.00 to cover the recordation fees for the remaining recordation numbers, as referenced in my letter of October 4, 2007 (copy attached for your convenience).

Please feel free to call me should you have any questions.

Respectfully submitted,

Myles L. Tobin

MLT: arw

Enclosure.

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RELEASE OF SECURITY INTEREST

SURFACE TRANSPORTATION BOARD

Fifth Third Bank (Chicago), 101 West Stephenson Street, Freeport, Illinois 61032 (the "Bank"), for good and valuable consideration (the receipt and sufficiency of which are acknowledged), hereby terminates, releases and discharges its security interests, liens and other interests granted under or pursuant to the following agreements:

- (a) Loan and Security Agreement between Northern Illinois & Wisconsin Railway Corporation, as Debtor/Borrower and the Bank as Secured Party as evidenced by UCC Financing Statement Nos. 5688914 and 5688922 dated August 12, 2002, filed with the Illinois Secretary of State.
- (b) Commercial Security Agreement dated July 30, 2002 between Northern Illinois & Wisconsin Railway Corporation, John K. Howell and Ellen J. Howell as Debtors/Borrowers and the Bank as Secured Party which was filed with the United States Surface Transportation Board on August 13, 2002, under Recordation Numbers 24065 and 24067.
- (c) Loan and Security Agreement between Northern Illinois & Wisconsin Railway Corporation, as Debtor/Borrower and the Bank as Secured Party as evidenced by UCC Financing Statement No. 5847761 dated September 18, 2002, filed with the Illinois Secretary of State.
- (d) Loan and Security Agreement between Northern Illinois & Wisconsin Railway Corporation, as Debtor/Borrower and the Bank as Secured Party as evidenced by UCC Financing Statement No. 6358756 dated January 8, 2003, filed with the Illinois Secretary of State.
- (e) Commercial Security Agreement dated December 26, 2002 between Northern Illinois & Wisconsin Railway Corporation, John K. Howell and Ellen J. Howell as Debtors/Borrowers and the Bank as Secured Party which was filed with the United States Surface Transportation Board on January 14, 2003, under Recordation Number 24292.
- (f) Loan and Security Agreement between Northern Illinois & Wisconsin Railway Corporation, as Debtor/Borrower and the Bank as Secured Party as evidenced by UCC Financing Statement No. 8287554 dated February 24, 2004, filed with the Illinois Secretary of State.

IN WITNESS WHEREOF, the undersigned has caused this release to be duly executed this 26th day of September, 2007.

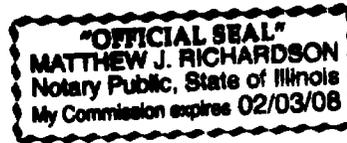
FIFTH THIRD BANK (CHICAGO)

By: Marc Wiers
Title: AVP

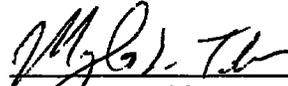
State of Illinois)
) ss
County of Stephenson)

On the 26th day of September, 2007, before me personally appeared MARC Wiers who, being duly sworn, says that (s)he is the AVP of Fifth Third Bank (Chicago), and that the foregoing instrument was signed on behalf of said entity by authority of its Board of Directors.

Matthew J. Richardson
Notary Public



Under penalty of perjury, I declare that I have compared the foregoing copy of the Release of Security Interest with the original and have found the copy to be complete and identical in all respects to the original document.



Myles L. Tobin
Filer for Secured Party