

DEC 14 2008

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SURFACE TRANSPORTATION BOARD



January 14, 2008

Mr. Vernon Williams  
Recordations Unit  
Surface Transportation Board  
1925 K Street, N.W., Suite 715  
Washington, DC 20423-0006

Dear Mr. Williams:

Please find attached, one (1) copy of the Complete Release dated January 11, 2008 between the following parties:

Paducah & Louisville Railway  
1500 Kentucky Avenue  
Paducah, KY 42003

The David J. Joseph Company  
300 Pike Street  
Cincinnati, OH 45202

This filing is to appear in the index as follows: Complete Release dated January 11, 2008 related to fifteen (15) railcars bearing reporting marks: TKEN 60900-60902, 60904-60907, 60909-60910, 60912-60915, 60917-60918..

Please file this as a secondary document under Recordation Number 24896-A as it relates to documents previously filed with the Surface Transportation Board under Recordation Number 24896. The filing fee in the amount of \$35.00 can be charged to our account.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 419-6062.

Sincerely,

THE DAVID J. JOSEPH COMPANY

Julie Woodard  
Documentation Coordinator

Enclosures

DEC 14 '08

2-57 PM

## COMPLETE RELEASE

## SURFACE TRANSPORTATION BOARD

This Complete Release (the "Release") releases the lien created by that certain Agreement dated as of February 23, 2004 (the "Agreement") between The David J. Joseph Company as Lessor ("Joseph") and Paducah & Louisville Railway, as Lessee ("Lessee"), with respect to fifteen (15) railcars bearing reporting marks specified on Exhibit A attached hereto (hereinafter, the "Railcars").

WHEREAS, Joseph and Lessee memorialized the Agreement of record by filing a Memorandum of Railroad Equipment Lease Agreement dated as of February 23, 2004 (the "Memorandum of Lease") with the Surface Transportation Board (the "STB"); and

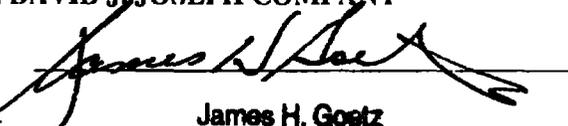
WHEREAS, the Memorandum of Lease was recorded with the STB under recordation number 24896;

NOW THEREFORE, in consideration of the premises and mutual covenants and agreements set forth herein and for other good and valuable consideration, the receipt of which is hereby acknowledged, Joseph acknowledges as follows:

1. The Memorandum of Lease is hereby terminated. The parties hereby releases all rights, interests or claims to, and all liens and encumbrances upon, the Railcars as given under the Memorandum of Lease.
2. The parties desire to execute this Release for purposes of memorializing of record the agreements set forth herein.

**IN WITNESS WHEREOF**, Joseph has caused this Release to be duly executed by its respective officer duly authorized as of the date and year first above written.

THE DAVID J. JOSEPH COMPANY

By: 

Title:

James H. Goetz  
Executive VP & CFO

State of OHIO )  
County of HAMILTON ) ss

The foregoing instrument was acknowledged before me this 11<sup>th</sup> day of January, 2008 by James H. Goetz, the ENP & CFO of The David J. Joseph Company, a Delaware corporation, on behalf of the said corporation..

Angela Denise Watts  
Notary Public  
Hamilton County  
My commission has no expiration.

**ANGELA DENISE WATTS**  
Attorney at Law  
Notary Public, State of Ohio  
My Commission Has No Expiration  
Date Section 147 03 O.R.C

EXHIBIT A

RAILCARS: (15) railcars bearing reporting mark TKEN with numbers:

60900  
60901  
60902  
60904  
60905  
60906  
60907  
60909  
60910  
60912  
60913  
60914  
60915  
60917  
60918