

The Huntington National Bank

105 East Fourth Street,
Suite 120
Cincinnati, OH 45202
513/762-5184; fax 513/762-1843

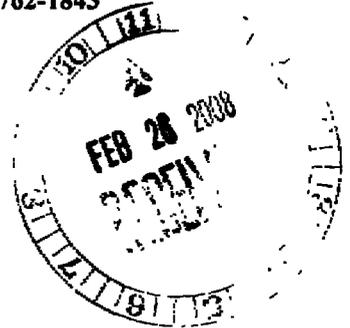
Surface Transportation Board
Office of Proceedings
395 E Street, SW
Washington, DC 20423-0001

RECORDATION NO 27388 FILED

FEB 26 08

3-58 PM

SURFACE TRANSPORTATION BOARD



February 25, 2008

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 February 15, 2008, 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:

(41) Rail Cars:

JOSX7249, JOSX10526, JOSX10531, JOSX10520, JOSX7303, JOSX7305, JOSX7214, JOSX10314, JOSX7309,
JOSX10242, JOSX7212, JOSX2496, JOSX7232, JOSX10201, JOSX7284, JOSX7302, JOSX10187, JOSX10507,
JOSX7280, JOSX10149, JOSX10005, JOSX10510, JOSX10264, JOSX10508, JOSX2456, JOSX2476, JOSX10243,
JOSX10358, JOSX7304, JOSX10338, JOSX10219, JOSX10545, JOSX10192, JOSX10170, JOSX2460, JOSX10273,
JOSX7261, JOSX10177, JOSX10154, JOSX2423, JOSX7300.

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.

If you have any questions, please don't hesitate to call.

Sincerely,



Becky Tonkovich
Sales Coordinator
105 East Fourth Street
Suite 120 (CN01)
Cincinnati, OH 45202
Phone: 513-639-3008
Fax: 877-343-5676
Rebecca.Tonkovich@huntington.com

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. 6243.09 dated February 15, 2008 (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
Cincinnati, OH 45202
 - Lessee **Rail Connection, Inc.**
PO Box 800
Ekanor, WV 25070
- 3.) The term of the Lease is five years commencing on February 15, 2008 and will expired on February 15, 2013 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 2/21/08

The Huntington National Bank
 By: [Signature]
 Name T. D. Schemmel
 Title Sales Coordinator

State of Ohio, County of Hamilton

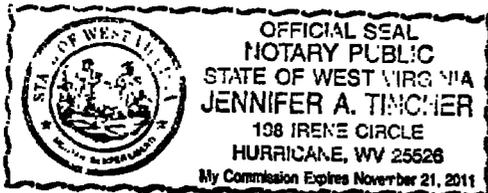
On 2/18/08 before me personally appeared T. D. Schemmel, to me personally know, who being by me duly sworn says that his is Sales Coordinator of the Huntington National Bank, and that he executed the forgoing instrument on behalf of said corporation by authority of its Board of Directors, and he acknowledged that the execution of the forgoing instrument was the free act and deed of said corporation.

[Signature] REBECCA L. TOMKOWICH
 Notary Public, STATE OF OHIO
 MY COMMISSION EXPIRES
 MARCH 4, 2009

Rail Connection, Inc.
 By: [Signature]
 Name Warren K. Higginbotham
 Title V.P.

State of West Virginia, County of Putnam

On 2-13-08 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



[Signature]
 Notary Public
 My commission expires 11-21-2011



**EXHIBIT A
DESCRIPTION OF RAILCARS**

This is Exhibit A to the Memorandum of Lease dated February 15, 2008 between The Huntington National Bank as Lessor and Rail Connection, Inc. as Lessee.

Quantity of Cars: (41) JOSX Railcars

Description of Cars:

1	JOSX	7249
2	JOSX	10526
3	JOSX	10531
4	JOSX	10520
5	JOSX	7303
6	JOSX	7305
7	JOSX	7214
8	JOSX	10314
9	JOSX	7309
10	JOSX	10242
11	JOSX	7212
12	JOSX	2496
13	JOSX	7232
14	JOSX	10201
15	JOSX	7284
16	JOSX	7302
17	JOSX	10187
18	JOSX	10507
19	JOSX	7280
20	JOSX	10149
21	JOSX	10005
22	JOSX	10510
23	JOSX	10264
24	JOSX	10508
25	JOSX	2456
26	JOSX	2476
27	JOSX	10243
28	JOSX	10358
29	JOSX	7304
30	JOSX	10338
31	JOSX	10219
32	JOSX	10545
33	JOSX	10192
34	JOSX	10170
35	JOSX	2460
36	JOSX	10273
37	JOSX	7261
38	JOSX	10177
39	JOSX	10154
40	JOSX	2423
41	JOSX	7300

WJN