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ALLEN & OVERY

SURFACE TRANSPORTATION BOARD



Allen & Overy LLP
1221 Avenue of the Americas
New York NY 10020

Tel 212 610 6300
Fax 212 610 6309
Direct line 212 756 1173
erin.thomas@allenoverly.com

Mr. Vernon Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Our ref EET/51231-00008 NY:3078585.5

February 28, 2008

Dear Mr. Williams:

Enclosed is an original and one counterpart of the documents described below, to be recorded pursuant to Section 11301 of Title 49 of the U.S. Code.

This document is an Amendment, a secondary document, dated February 28, 2008. The primary document to which it is connected is recorded under Recordation Number 23150.

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

- Trustee: U.S. Bank National Association, as successor to State Street Bank and Trust Company of Connecticut
225 Asylum Street, 23rd Floor
Hartford, Connecticut 06103
- Lessee: General Electric Capital Corporation
120 Long Ridge Road
Stamford, Connecticut 06927

A description of the equipment covered by the documents follows:

Railcars within the various series described in Schedules A and B.

A fee of \$35.00 is enclosed.

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

Amendment to a Memorandum of Lease and Lease Supplement with Recordation Number 23150, dated September 27, 2000, and covering railcars with the various series described in Schedules A and B.

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Allen & Overy LLP or an affiliated undertaking has an office in each of: Amsterdam, Antwerp, Bangkok, Beijing, Bratislava, Brussels, Budapest, Dubai, Düsseldorf, Frankfurt, Hamburg, Hong Kong, London, Luxembourg, Madrid, Mannheim, Milan, Moscow, New York, Paris, Prague, Riyadh (associated office), Rome, Shanghai, Singapore, Tokyo and Warsaw.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'E E Thomas', with a horizontal line extending to the right.

Erin E. Thomas
Associate

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SURFACE TRANSPORTATION BOARD

**MEMORANDUM OF AMENDMENT TO MEMORANDUM OF LEASE AGREEMENT AND LEASE
SUPPLEMENT**

This Memorandum of Amendment to Memorandum of Lease Agreement and Lease Supplement with Recordation Number 23150 is made and entered into as of February 28, 2008, by and between U.S. BANK NATIONAL ASSOCIATION, as successor to State Street Bank and Trust Company of Connecticut (hereinafter "Trustee") and GENERAL ELECTRIC CAPITAL CORPORATION (hereinafter "Lessee") respecting the Replacement Lease Supplement dated July 23, 2004, which supplemented the Lease Agreement (RAIL-2000-COM) dated September 27, 2000, and the Lease Supplement dated September 27, 2000 (collectively "the Lease") between Trustee and Lessee.

Pursuant to the provisions of the Lease, Trustee and Lessee hereby affirm and acknowledge that:

1. For good and valuable consideration, (x) Trustee has agreed to lease to the Lessee and the Lessee has agreed to lease from the Trustee, under the Lease as supplemented, the Replacement Items of Equipment described in Schedule A attached hereto and (y) the Items of Equipment described in Schedule B hereto are hereby deleted from the Lease and are no longer deemed Items of Equipment for any purpose and subject to the terms defined in the Lease.
2. Trustee and Lessee further acknowledge and affirm that this Memorandum of Amendment to Memorandum of Lease Agreement and Lease Supplement is not a summary of the Lease nor a complete recitation of the terms and provisions thereof. Accordingly, Trustee and Lessee hereby agree that in the event of a conflict between this Memorandum of Amendment to Memorandum of Lease Agreement and Lease Supplement and the provisions of the Lease, the provisions of the Lease, as the case may be, shall control.
3. This Memorandum of Amendment to Memorandum of Lease Agreement and Lease Supplement is being recorded with the Surface Transportation Board pursuant to 49 U.S.C. §11301.
4. This Memorandum of Amendment to Memorandum of Lease Agreement and Lease Supplement is being recorded with the Registrar General of Canada pursuant to Section 105 of the Canada Transportation Act.

IN WITNESS WHEREOF, each of the parties hereto, pursuant to due corporate authority, has caused this Memorandum of Amendment to Memorandum of Lease Agreement and Lease Supplement to be duly executed in its corporate name by its officers, thereunto duly authorized, all as of the date first written above.

TRUSTEE:

**U.S. BANK NATIONAL
ASSOCIATION**

By: *Susan C. Merker*

Name: Susan C. Merker
Vice President

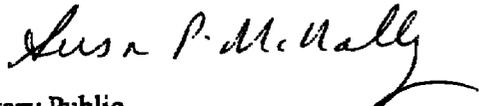
Title: _____

STATE OF Connecticut)

) SS:

COUNTY OF Hartford)

On this 15th of February, 2008, before me personally appeared Susan C. Merker, to me personally known, who being duly sworn, state that she is Vice President of U.S. BANK NATIONAL ASSOCIATION, that said instrument was signed on behalf of said corporation by authority of its board of directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.



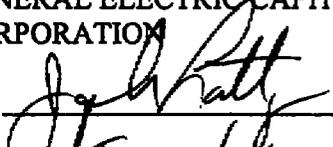
Notary Public

My Commission expires

SUSAN P. McNALLY
Notary Public - Connecticut
My Commission Expires Mar. 31. 2010

LESSEE:

GENERAL ELECTRIC CAPITAL
CORPORATION

By: 

Name: Joseph LOTTANE

Title: ATTORNEY IN FACT

STATE OF ILLINOIS)

) SS:

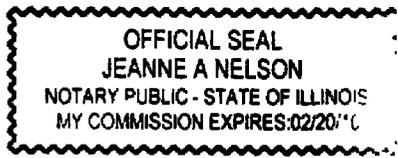
COUNTY OF Cook)

On this 25th of Feb, 2008 before me personally appeared Joseph Kattanzio, to me personally known, who being duly sworn, state that he is Atty in fact of GENERAL ELECTRIC CAPITAL CORPORATION, that said instrument was signed on behalf of said corporation by authority of its board of directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.



Notary Public

My Commission expires 2/20/2010



Schedule A

REPLACEMENT ITEMS

Car Mark	Car Type	Built Date	CC #
KPLX 005033	Coal	2003	683378
KPLX 005034	Coal	2003	683379
KPLX 005035	Coal	2003	683380
KPLX 005036	Coal	2003	683381
AGHX 096023	Hopper	2003	688110
NAHX 101027	Hopper	2003	683726
NAHX 101028	Hopper	2003	683727
NAHX 101029	Hopper	2003	683728
NAHX 101030	Hopper	2003	683729
NAHX 101031	Hopper	2003	683730
NAHX 101032	Hopper	2003	683731
NAHX 101033	Hopper	2003	683732
NAHX 101034	Hopper	2003	683733
NAHX 101035	Hopper	2003	683734
NAHX 101036	Hopper	2003	683735
NAHX 101037	Hopper	2003	683736

Schedule B

ITEMS TO BE REPLACED

Car Mark	Car Type	Built Date	CC #
NATX 250165	Tank	1997	325284
CWEX 006019	Coal Gondola	1997	381102
CWEX 006019	Coal Gondola	1997	381102
CWEX 006109	Coal Gondola	1997	381192
CWEX 006109	Coal Gondola	1997	381192
CWEX 007008	Coal Gondola	1997	381206
CWEX 007086	Coal Gondola	1997	381284
CWEX 007086	Coal Gondola	1997	381284
CWEX 007114	Coal Gondola	1997	381312
CWEX 007114	Coal Gondola	1997	381312
CWEX 008022	Coal Gondola	1997	383057
CWEX 008119	Coal Gondola	1997	383154
CWEX 008124	Coal Gondola	1997	383159
CWEX 008125	Coal Gondola	1997	383160
CWEX 008132	Coal Gondola	1997	383167
CWEX 008177	Coal Gondola	1997	383212
CWEX 008195	Coal Gondola	1997	383230
NATX 250082	Tank	1997	325201
NATX 250082	Tank	1997	325201
CWEX 7044	Coal Gondola	1997	381242
UCEX 098076	Coal Gondola	1997	385456
UCEX 98055	Coal Gondola	1997	385435

UCEX 98083	Coal Gondola	1997	385463
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**MEMORANDUM OF AMENDMENT TO MEMORANDUM OF LEASE AGREEMENT AND LEASE
SUPPLEMENT**

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Pursuant to the provisions of the Lease, Trustee and Lessee hereby affirm and acknowledge that:

1. For good and valuable consideration, (x) Trustee has agreed to lease to the Lessee and the Lessee has agreed to lease from the Trustee, under the Lease as supplemented, the Replacement Items of Equipment described in Schedule A attached hereto and (y) the Items of Equipment described in Schedule B hereto are hereby deleted from the Lease and are no longer deemed Items of Equipment for any purpose and subject to the terms defined in the Lease.
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TRUSTEE:

**U.S. BANK NATIONAL
ASSOCIATION**

By: *Susan C. Merker*

Name: Susan C. Merker
Vice President

Title: _____

STATE OF Connecticut)

) SS:

COUNTY OF Hartford)

On this 15th of February, 2008, before me personally appeared Susan C. Merker,
to me personally known, who being duly sworn, state that she is Vice President of
U.S. BANK NATIONAL ASSOCIATION, that said instrument was signed on behalf of said
corporation by authority of its board of directors, and he acknowledged that the execution of the
foregoing instrument was the free act and deed of said corporation.


Notary Public

My Commission expires

SUSAN P. McNALLY
Notary Public - Connecticut
My Commission Expires Mar. 31, 2010

LESSEE:

GENERAL ELECTRIC CAPITAL
CORPORATION

By: Joseph Lattanic

Name: Joseph LATTANIC

Title: Attorney in Fact

STATE OF ILLINOIS)

) SS:

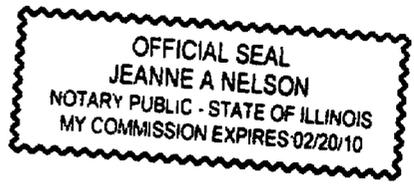
COUNTY OF COOK)

On this 25th of Feb, 2008 before me personally appeared Joseph LaHanzio, to me personally known, who being duly sworn, state that he is Attorney in Fact of GENERAL ELECTRIC CAPITAL CORPORATION, that said instrument was signed on behalf of said corporation by authority of its board of directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.



Notary Public

My Commission expires 2/20/2010



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