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March 7, 2008

Honorable Anne K. Quinlan
Acting Secretary
Surface Transportation Board
Washington, DC 20423

RECORDATION NO. 27400 FILED

MAR 07 '08 -2 4 6 PM

Dear Acting Secretary Quinlan:

SURFACE TRANSPORTATION BOARD

I have enclosed for e-filing the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Lease Agreement, a primary document, dated as of February 29, 2008. We request that one copy of this document be recorded under the next available Recordation No.

The names and addresses of the parties to the Memorandum of Lease Agreement are:

Lessor:

General Electric Capital Corporation
6130 Stoncridge Mall Road, Suite 300
Pleasanton, CA 94588

Lessee:

J.D. Heiskell Holdings, LLC
20010 Manderson St., Suite A
Elkhorn, Nebraska 68022

A description of the equipment covered by the Memorandum of Lease Agreement consists of one SD-9 locomotive numbered 59.

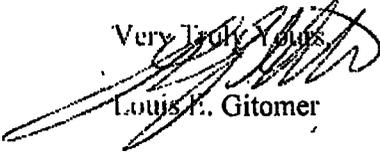
Honorable Anne K. Quinlan
March 7, 2008
Page 2

A fee of \$35.00 is enclosed. Please return one copy to:

Louis E. Gitomer
600 Baltimore Avenue
Suite 301
Towson, MD 21204

A short summary of the document to appear in the index follows: a Memorandum of Lease Agreement between General Electric Capital Corporation, 6130 Stoncridge Mall Road, Suite 300, Pleasanton, CA 94588, and J.D. Heiskell Holdings, L.L.C., 20010 Manderson St., Suite A, Elkhorn, Nebraska 68022, covering one SD-9 locomotive numbered 59.

Very Truly Yours



Louis E. Gitomer

Enclosure

RECORDATION NO. 27400 FILED

MAR 07 '08 -2 4 6 PM

SURFACE TRANSPORTATION BOARD

MEMORANDUM OF LEASE AGREEMENT

dated as of February 29, 2008

between

J.D. HEISKELL HOLDINGS, LLC,
as Lessee,

and

GENERAL ELECTRIC CAPITAL CORPORATION,
as Lessor

FILED WITH THE SURFACE TRANSPORTATION BOARD
PURSUANT TO 49 U.S.C. § 11301
on February __, 2008 at __: __ .m.

MEMORANDUM OF LEASE AGREEMENT

THIS MEMORANDUM OF LEASE AGREEMENT is made and entered into as of February 29, 2008, by and between GENERAL ELECTRIC CAPITAL CORPORATION ("Lessor") and J D. HEISKELL HOLDINGS, LLC ("Lessee"), with reference to the following:

- 1 Lessor has agreed to purchase and lease to Lessee, and Lessee has agreed to lease from Lessor, that certain locomotive described on Exhibit No. 1 attached hereto.

The locomotive is more fully described in that certain Locomotive Lease Agreement dated as of February 29, 2008, and Schedule No. 1 thereto and incorporating the terms thereof, dated as of February 29, 2008 (together with all of the riders, schedules and other attachments thereto, collectively, the "Lease"), each between Lessor and Lessee.

- 2 The Lease shall be effective as of the date hereof and shall be subject to the term specified in the Lease, and any extension of such term to the extent provided for in the Lease.

This Memorandum of Lease Agreement may be executed in any number of counterparts, each executed counterpart constituting an original but all together only one Memorandum of Lease Agreement.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Lease Agreement to be executed as of the date first above written.

GENERAL ELECTRIC CAPITAL CORPORATION

By [Signature]
Name: Teresa MacLUGUSO
Title: President, GE

J.D. HEISKELL HOLDINGS, LLC

By [Signature]
Name: TIMOTHY D. REGAN
Title: General Manager

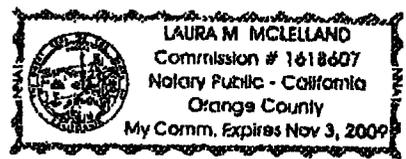
STATE OF California)
COUNTY OF Orange) ss.

On this 7 day of February, 2008, before me appeared Teresa MacLuguso, the person who signed this instrument, who acknowledged that (s)he is the President of GENERAL ELECTRIC CAPITAL CORPORATION and that, being duly authorized, (s)he signed such instrument as a free act on behalf of said corporation.

[Seal]

[Signature]
Notary Public

My commission expires: Nov 3 2009



STATE OF Nebraska)
COUNTY OF Douglas) ss

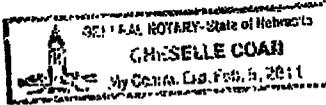
On this 29th day of February, 2008, before me appeared Tim Regan, the person who signed this instrument, who acknowledged that (s)he is the VP/CEO of J.D. HEISKELL HOLDINGS, LLC and that, being duly authorized, (s)he signed such instrument as a free act on behalf of said corporation.

[Seal]

Cheselle Coan
Notary Public

My commission expires:

Feb 5, 2011



**EXHIBIT NO. 1
TO MEMORANDUM OF LEASE AGREEMENT**

DESCRIPTION OF LOCOMOTIVE

GM-EMD Model SD9 Locomotive S/N 59