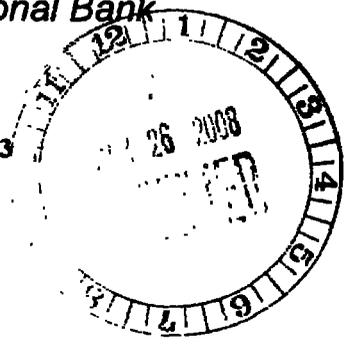


The Huntington National Bank

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 27427 FILED

MAR 26 '08 10-03 AM

SURFACE TRANSPORTATION BOARD

March 20, 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 March 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:

(84) Rail Cars:

APPX1, APPX2, APPX3, APPX4, APPX5, APPX6, APPX7, APPX8, APPX9, APPX10, APPX12, APPX14, APPX15, APPX16, APPX17, APPX18, APPX20, APPX21, APPX24, APPX25, APPX26, APPX27, APPX28, APPX29, APPX30, APPX32, APPX33, APPX34, APPX36, APPX37, APPX38, APPX39, APPX40, APPX41, APPX42, APPX43, APPX45, APPX47, APPX48, APPX49, APPX51, APPX52, APPX53, APPX54, APPX56, APPX57, APPX58, APPX61, APPX62, APPX64, APPX65, APPX67, APPX68, APPX69, APPX72, APPX73, APPX74, APPX75, APPX76, APPX77, APPX79, APPX80, APPX82, APPX84, APPX85, APPX87, APPX88, APPX89, APPX90, APPX92, APPX93, APPX94, APPX95, APPX96, APPX97, APPX98, APPX99, APPX100, APPX102, APPX104, APPX106, APPX107, APPX108 and APPX111

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



**EXHIBIT A
DESCRIPTION OF RAILCARS**

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

Quantity of Cars: (84) 4000 cubic foot Gondola Railcars

Description of Cars:

1	APPX	1	29	APPX	36	57	APPX	74
2	APPX	2	30	APPX	37	58	APPX	75
3	APPX	3	31	APPX	38	59	APPX	76
4	APPX	4	32	APPX	39	60	APPX	77
5	APPX	5	33	APPX	40	61	APPX	79
6	APPX	6	34	APPX	41	62	APPX	80
7	APPX	7	35	APPX	42	63	APPX	82
8	APPX	8	36	APPX	43	64	APPX	84
9	APPX	9	37	APPX	45	65	APPX	85
10	APPX	10	38	APPX	47	66	APPX	87
11	APPX	12	39	APPX	48	67	APPX	88
12	APPX	14	40	APPX	49	68	APPX	89
13	APPX	15	41	APPX	51	69	APPX	90
14	APPX	16	42	APPX	52	70	APPX	92
15	APPX	17	43	APPX	53	71	APPX	93
16	APPX	18	44	APPX	54	72	APPX	94
17	APPX	20	45	APPX	56	73	APPX	95
18	APPX	21	46	APPX	57	74	APPX	96
19	APPX	24	47	APPX	58	75	APPX	97
20	APPX	25	48	APPX	61	76	APPX	98
21	APPX	26	49	APPX	62	77	APPX	99
22	APPX	27	50	APPX	64	78	APPX	100
23	APPX	28	51	APPX	65	79	APPX	102
24	APPX	29	52	APPX	67	80	APPX	104
25	APPX	30	53	APPX	68	81	APPX	106
26	APPX	32	54	APPX	69	82	APPX	107
27	APPX	33	55	APPX	72	83	APPX	108
28	APPX	34	56	APPX	73	84	APPX	111



MEMORANDUM OF LEASE

- 1) Pursuant to that certain Master Lease Agreement dated October 16, 2006 and the related Financing Lease Schedule No. 6243.10 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
Eleanor, WV 25070
- 3.) The term of the Lease is one year commencing on March 15, 2008 and will expired on March 15, 2009 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

RECORDATION NO. 27427 FILED
MAR 20 '08 10-03 AM
SURFACE TRANSPORTATION BOARD

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum to be executed as of 3/20/08

The Huntington National Bank
By: [Signature]
Name: TODD SCHEMMEL
Title: SALIS COORDINATOR

State of Ohio, County of Hamilton

On 3/20/08 before me personally appeared Todd Schommel, to me personally know, who being by me duly sworn says that he is SALIS COORDINATOR of the Huntington National Bank, 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 foregoing instrument was the free act and deed of said corporation.

[Signature]
Notary Public
My commission expires
REBECCA L. TOMKO VIGNI
NOTARY PUBLIC, STATE OF OHIO
MY COMMISSION EXPIRES
MARCH 4, 2009

Rail Connection, Inc.
By: [Signature]
Name: Warren K. Huggenbotham
Title: VP

State of West Virginia, County of Putnam

On 3/20/08 before me personally appeared Warren K. Huggenbotham, to me personally know, who being by me duly sworn says that he is VP 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 foregoing instrument was the free act and deed of said corporation.

Candace Haines
Notary Public
My commission expires 8/26/08

