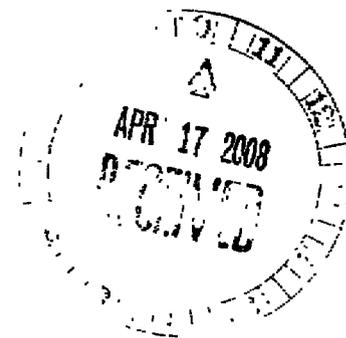


RECORDATION NO. 26735 A FILED

APR 17 '08

2-28 PM

SURFACE TRANSPORTATION BOARD



FIRST UNION RAIL

One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Tel 847.318.7575
Fax 847.318.7588
www.firstunionrail.com

VIA UPS 2nd DAY AIR

April 15, 2008

Ms. Anne K. Quinlan
Surface Transportation Board
395 E Street, S.W., Suite 100
Washington, DC 20024
Attn: Recordation of Railroad Equipment

Re: Memorandum of Termination of Security Agreement

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Termination of Security Agreement dated April 14, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Memorandum of Security Agreement which was duly filed on December 22, 2006 at 1:15 PM with the Surface Transportation Board under Recordation Number 26735. The names and addresses of the parties to the enclosed document are:

Lessor:	Wachovia Financial Services, Inc.	Lessee:	Kimmins Contracting Corp.
	One Wachovia Center		1501 E. 2 nd Avenue
	Charlotte, NC 28208		Tampa, FL 33605

The enclosed document is for twenty two (22) gondola rail cars, with UNPX marks (see Exhibit A for car numbers), which have been terminated in all respects and are no longer covered under the Lease.

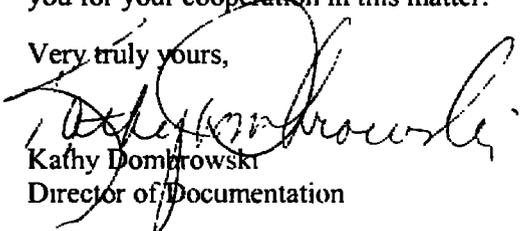
A short summary of the document to appear in the index follows:

Memorandum of Termination of Security Agreement

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 one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5368. Thank you for your cooperation in this matter.

Very truly yours,


Kathy Dombrowski
Director of Documentation

Enclosures

(KIC001)

RECORDATION NO 26735-A

MEMORANDUM OF TERMINATION OF SECURITY AGREEMENT
(Surface Transportation Board)

APR 17 '08 2-28 PM

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF TERMINATION OF SECURITY AGREEMENT, is made and entered into this 17th day of April, 2008, by and between KIMMINS CONTRACTING CORP. ("Debtor") and WACHOVIA FINANCIAL SERVICES INC. (a subsidiary of Wachovia Bank, National Association) ("Lender").

WITNESSETH:

WHEREAS, Debtor and Lender entered into that certain Memorandum of Security Agreement dated as of December 22, 2006 which was recorded with the Surface Transportation Board on December 22, 2006 at 1:15 p.m. under Recordation Number 26735; and

WHEREAS, the Lender hereby acknowledges that all obligations of the Debtor under the Security Agreement have been duly performed and satisfied and that there remain no further obligations on the part of the Lender under the Security Agreement; and

WHEREAS, the parties wish to show for the public record the termination of the aforesaid Security Agreement and the security interest of the Lender in the Equipment described on Exhibit A attached hereto, and accordingly have caused this Memorandum to be executed by their officers thereunto duly authorized, as of the date first above written.

[SIGNATURE PAGES FOLLOW]

IN WITNESS WHEREOF, each of the parties hereto has caused this Memorandum of Termination of Security Agreement to be duly executed by their respective officers duly authorized as of the date and year first above written.

WACHOVIA FINANCIAL SERVICES, INC.
as Lender

By: Richard F. Seymour
Name: Richard F. Seymour
Title: Managing Director

STATE OF ILLINOIS

COUNTY OF COOK

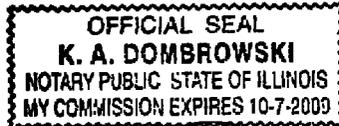
I, K. A. Dombrowski, a Notary Public of the State and County aforesaid, certify that Richard F. Seymour personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum.

WITNESS my hand and official stamp or seal, this 14th day of April, 2008.

K. A. Dombrowski
Notary Public

My Commission Expires:

10/7/2009



KIMMINS CONTRACTING CORP.
as Debtor

By: Larry S. Alexander
Name: LARRY S. ALEXANDER
Title: CFO

STATE OF Florida

COUNTY OF Hillsborough

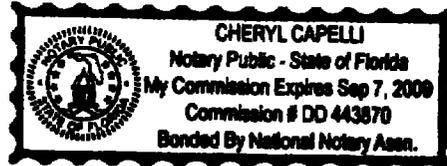
I, Cheryl Capelli, a Notary Public of the State and County aforesaid, certify that Larry Alexander personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum.

WITNESS my hand and official stamp or seal, this 10th day of April, 2008.

Cheryl Capelli
Notary Public

My Commission Expires:

9/7/2009



**EXHIBIT A
TO
MEMORANDUM OF TERMINATION OF SECURITY AGREEMENT**

NUMBER OF CARS: Twenty-two (22)

DESCRIPTION OF CARS: 4,400 cu. ft., 100-ton capacity, high-side gondolas equipped with rotary couplers, manufactured by Thrall

CAR NUMBERS. UNPX 102601
UNPX 102603
UNPX 102630
UNPX 102649
UNPX 102664
UNPX 102673
UNPX 102682
UNPX 102684
UNPX 102730
UNPX 102755
UNPX 102811
UNPX 102858
UNPX 102885
UNPX 102892
UNPX 102898
UNPX 102899
UNPX 102901
UNPX 102935
UNPX 102944
UNPX 102947
UNPX 102949
UNPX 102959