

RECORDATION NO. 27520 FILED

JUN 06 '08

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SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
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OF COUNSEL
URBAN A LESTER

June 6, 2008

Anne K. Quinlan, Esquire
Acting Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423-0001

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Full Service Lease Agreement, dated as of April 17, 2008, a primary document as defined in the Board's Rules for the Recordation of Documents.

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

Lessor: Mitsui Rail Capital, LLC
71 South Wacker Drive, Suite 1800
Chicago, IL 60606

Lessee: Blue Tee Corp.
250 Park Avenue South
New York, NY 10003

Anne K. Quinlan, Esquire
June 6, 2008
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A description of the railroad equipment covered by the enclosed document is:

10 railcars within the series MBKX 286525 - MBKX 286624 as more particularly set forth in the schedule attached to the document.

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

Memorandum of Full Service Lease 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 stamped copies of the enclosed document to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/sem
Enclosures

JUN 06 '08

3-00 PM

SURFACE TRANSPORTATION BOARD

**MEMORANDUM OF FULL SERVICE LEASE AGREEMENT
BETWEEN
MITSUI RAIL CAPITAL, LLC
("LESSOR")**

AND

**BLUE TEE CORP.
("LESSEE")**

APRIL 17, 2008

This Memorandum of Full Service Lease Agreement is made and entered into as of [date] by and between Mitsui Rail Capital, LLC, a Delaware limited liability company, ("Lessor") and Blue Tee Corp., a Delaware corporation ("Lessee").

WITNESSETH:

1. Lessor has agreed to furnish to Lessee, and Lessee has agreed to lease from Lessor [number and description of railcars] Railcars bearing marks and numbers as follows:

See attached Schedule A-1

2. The Lease Agreement shall be effective as of the date first set forth hereinabove and shall be subject to the lease term, as described in the Lease Agreement.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be signed and sealed by their respective corporate officers as of the date and year first above written.

LESSOR:

MITSUI RAIL CAPITAL, LLC

By: MBH
Print Name: Mark Brecht
Title: President

LESSEE:

BLUE TEE CORP.

By: [Signature]
Print Name: RICHARD A. SEWST, JR.
Title: GROUP VICE PRESIDENT

STATE OF ILLINOIS

COUNTY OF COOK

On this 21st day of April, 2008, before me personally appeared Mark Brecht, to me personally known, who being by me duly sworn, says that he is the President of Mitsui Rail Capital, LLC that the foregoing instrument was signed on behalf of said corporation, and he acknowledged that the execution of the said instrument was his free act and deed.



R. J. [Signature]
NOTARY PUBLIC

My commission expires:

STATE OF New York

COUNTY OF Kings

On this 17th day of April, 2008, before me personally appeared Richard Secrist, Jr., to me personally known, who being by me duly sworn, says that he is the G.V.P. of Blue Tee Corp. that the foregoing instrument was signed on behalf of said corporation, and he acknowledged that the execution of the said instrument was his free act and deed.

Michelle DeRosa
NOTARY PUBLIC

My commission expires 09-24-2011

MICHELLE DEROSA
NOTARY PUBLIC STATE OF NEW YORK
KING COUNTY
LIC. # 01DE6174572
COMM. EXP. 09-24-2011

SCHEDULE A-1
RAILCAR MARKS AND NUMBERS

Count	Mark	Number
1	MBKX	286620
2	MBKX	286608
3	MBKX	286621
4	MBKX	286573
5	MBKX	286525
6	MBKX	286582
7	MBKX	286541
8	MBKX	286562
9	MBKX	286624
10	MBKX	286577

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 6/6/08



Robert W. Alvord