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LAW OFFICES OF
LOUIS E. GITOMER**SURFACE TRANSPORTATION BOARD**LOUIS E. GITOMER
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July 1, 2008

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

Dear Acting Secretary Quinlan:

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

The document is a Memorandum of Lease of Railroad Equipment, a secondary document, dated as of June 30, 2008. The primary document to which this is connected is recorded under Recordation No. 27187. We request that the copy of this document be recorded under Recordation No. 27187-A.

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

Lessor:

National City Commercial Capital Corporation
629 Euclid Ave., Suite 1510
Locator 01-3151
Cleveland, OH 44114

Lessee:

Tyson Sales and Distribution, Inc.
2210 West Oaklawn
Springdale, AR 72765

A description of the equipment covered by the Memorandum of Lease of Railroad Equipment consists of two refrigerated box cars numbered PBRX 200623 and 200627.

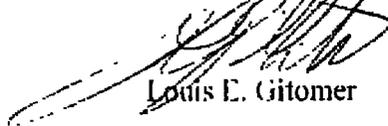
Honorable Anne K. Quinlan
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A fee of \$35.00 is enclosed. Please return one copy by email to:

Louis E. Gitomer
600 Baltimore Avenue
Suite 301
Towson, MD 21204
Lou_Gitomer@verizon.net

A short summary of the document to appear in the index follows: a Memorandum of Lease of Railroad Equipment between National City Commercial Capital Corporation, 629 Euclid Ave., Suite 1510, Locator 01-3151, Cleveland, OH 44114, and Tyson Sales and Distribution, Inc., 2210 West Oaklawn, Springdale, AR 72765, covering two refrigerated box cars numbered PBRX 200623 and 200627.

Very Truly Yours,



Louis E. Gitomer

Enclosure

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SURFACE TRANSPORTATION BOARD

Annex D

Memorandum Of
Lease Of Railroad Equipment

This Memorandum Of Lease Of Railroad Equipment ("*Memorandum of Lease*") made as of June 30, 2008 is intended to evidence the Lease of Railroad Equipment, dated as of June 30, 2008 (the "*Lease*") between National City Commercial Capital Company LLC, an Indiana limited liability company ("*National City*"), and Tyson Sales and Distribution, Inc., a Delaware corporation ("*Lessee*"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board under 49 of U S C §11301. National City has the right to lease the 2 Trinity Industries refrigerated box cars, more fully described in Exhibit 1 hereto (the "*Units*"). Lessee leased from National City the Units at the rentals and upon the terms and conditions provided in the Lease

Each Party, pursuant to due corporate authority, has executed this Memorandum of Lease on the date indicated below its signature

National City

Lessee

National City Commercial Capital Company LLC
(an Indiana limited liability company)

Tyson Sales and Distribution, Inc.
(a Delaware corporation)

By: [Signature]
Title: Assistant Vice President
Date: 6/30/08

By: [Signature]
Title: VP & Treasurer
Date: 6/25/08

Equipment Description

To the Lease (lease # 11379000) of Railroad Equipment dated as of June 30, 2008 between **National City Commercial Capital Company LLC and Tyson Sales and Distribution, Inc.**

Equipment Description:

2 refurbished 2001-2002 Plat C box cars equipped with Carrier Ultima X^{TC} refrigerator units, built by Trinity Industries, Inc

Reporting Mark: PBRX

Numbers: 200627 and 200623