

RECORDATION NO. 27769 FILED

DEC 22 '08 -4 15 PM

SURFACE TRANSPORTATION BOARD

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

December 22, 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 Equipment Lease Agreement and Lease Supplement No. 1 (Soo Statutory Trust 2008-D), dated as of December 23, 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:

Owner Trustee/

Lessor:

Soo Statutory Trust 2008-D, acting through
U.S. Bank Trust National Association
225 Asylum Street
Hartford, CT 06103

Lessee:

Soo Line Railroad Company
501 Marquette Avenue
Minneapolis, MN 55402

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

12 locomotives: CP 8878 - CP 8889.

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

Memorandum of Equipment Lease Agreement and Lease Supplement No. 1 (Soo Statutory Trust 2008-D).

Also enclosed is a check in the amount of \$41.00 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

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SOO STATUTORY TRUST 2008-D

SURFACE TRANSPORTATION BOARD

MEMORANDUM OF EQUIPMENT LEASE AGREEMENT and LEASE SUPPLEMENT NO. 1 (Soo Statutory Trust 2008-D) dated December 23, 2008, between SOO STATUTORY TRUST 2008-D, acting through U.S. BANK TRUST NATIONAL ASSOCIATION, not in its individual capacity, but solely as owner trustee, (the "Lessor"), and SOO LINE RAILROAD COMPANY, a Minnesota corporation (the "Lessee"). Capitalized terms used herein which are not defined herein shall have their respective meanings ascribed thereto in the Lease (referred to below).

WHEREAS, the Lessor and the Lessee have entered into that certain Equipment Lease Agreement (Soo Statutory Trust 2008-D) dated as of December 1, 2008 (the "Lease") and that certain Lease Supplement No. 1 (Soo Statutory Trust 2008-D) dated December 23, 2008 ("Supplement No. 1 ") (the terms of each of which are incorporated herein by reference), covering the locomotives identified in Schedule A attached hereto, bearing the equipment numbers of the Lessee shown in said Schedule A including all additions and alterations thereof, replacements thereof and substitutions therefor;

WHEREAS, the Lease and Supplement No. 1 shall be effective as of the Closing Date (as defined in the Lease);

WHEREAS, this memorandum may be executed in any number of counterparts, each executed counterpart constituting an original but all together only one such memorandum.

IN WITNESS WHEREOF, the parties wish to show for the public record the ownership of the said railroad equipment by Lessor, and the leasehold interest therein of the Lessee, and accordingly have caused this memorandum to be executed by their officers thereunto duly authorized, as of the date first above written.

SOO STATUTORY TRUST 2008-D, acting
through U.S. BANK TRUST NATIONAL
ASSOCIATION, not in its individual capacity, but
solely as owner trustee

By: _____



Name: **Arthur L. Blakeslee**
Title: **Vice President**

STATE OF ~~Connecticut~~)
) SS.:
COUNTY OF ~~Hartford~~)

On this ____ day of December, 2008 before me personally appeared ~~Arthur L. Blanes~~ **Arthur L. Blanes**, to me personally known, who, by me being duly sworn, says that he/she is ~~Vice President~~ **Vice President** of U.S. BANK TRUST NATIONAL ASSOCIATION, and that the foregoing instrument was signed on behalf of said corporation by authority of its board of directors, and he/she acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.



Notary Public

My commission expires

KAREN R. FELT
NOTARY PUBLIC
My Commission Expires 02/28/2009

SOO LINE RAILROAD COMPANY

By: _____

Name: John Haber

Title: Vice President Finance and Controller

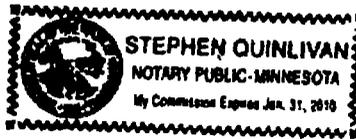
STATE OF MINNESOTA)
) ss.:
COUNTY OF HENNINGPIN)

On this 19th day of December, 2008, before me personally appeared John Huber, to me personally known, who, by me being duly sworn, says that he/she is Vice President Finance and Controller of SOO LINE RAILROAD COMPANY, and that the foregoing instrument was signed on behalf of said Minnesota corporation by authority of its board of directors, and he/she acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

Stephen Quinlivan

Notary Public

My commission expires



SOO STATUTORY TRUST 2008-D

Schedule A to
Memorandum of Equipment Lease
Agreement and Lease Supplement No. 1

DESCRIPTION OF UNITS
(SOO STATUTORY TRUST 2008-D)

<u>Description</u>	<u>Quantity</u>	<u>Reporting Marks</u>
ES44AC locomotives manufactured by General Electric Company	12	CP8878-CP8889, inclusive

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: 12/22/08



Robert W. Alvord