

RECORDATION NO. 26438 B FILED

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**SURFACE TRANSPORTATION BOARD**

OF COUNSEL  
URBAN A LESTER

ELIAS C. ALVORD (1942)  
ELLSWORTH C. ALVORD (1964)

January 8, 2009

Anne K. Quinlan, Esq.  
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 Termination of Lease, dated as of December 1, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document is a complete termination and relates to the Lease previously filed with the Board under Recordation Number 26438.

The name and address of the party to the enclosed document are:

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

[Lessee: International Paper Company  
Tower 1 - 14th Floor  
6400 Poplar Avenue  
Memphis, TN 38125]

Anne K. Quinlan, Esq.  
January 8, 2009  
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A description of the railroad equipment covered by the enclosed document  
is:

50 boxcars: AOK 15150 - AOK 15199.

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

Notice of Termination of Lease.

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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SURFACE TRANSPORTATION BOARD

## MEMORANDUM OF TERMINATION OF LEASE

Memorandum of Termination of Lease dated as of December 1, 2008 by Mitsui Rail Capital, LLC, a Delaware limited liability company, as successor in interest to Greenbrier Leasing Company LLC ("*Lessor*").

## WITNESSETH:

1. Lessor and International Paper Company (the "*Lessee*") are parties to that certain Lease Agreement (the "*Lease Agreement*"), dated September 19, 2005, and Schedule No. 1 thereto dated as of September 19, 2005 (the "*Schedule*"), whereby Lessor leased to the Lessee and the Lessee leased from Lessor certain railroad cars described in such Schedule. (The Schedule, incorporating the terms of the Lease Agreement, is herein referred to as the "*Lease*.")
2. Notice of the Lease has been put of record by the filing of a Memorandum of Lease Agreement dated as of September 19, 2005 with the Surface Transportation Board on July 3, 2006 under Recordation Number 26438.
3. The Lease has been terminated.

IN WITNESS WHEREOF, the undersigned has caused this memorandum to be duly executed by its officer duly authorized as of the date hereof.

MITSUI RAIL CAPITAL, LLC

By: \_\_\_\_\_

Name: Seigo Watanabe

Title: CEO

STATE OF ILLINOIS

COUNTY OF COOK

On this 8 day of January, 2009, before me personally appeared Seigo Watanabe, to me personally known, who being by me duly sworn, says that he is the CEO of Mitsui Rail Capital, LLC that the foregoing instrument was signed on behalf of said company, and he acknowledged that the execution of the said instrument was his free act and deed.

Christine C Peterson  
NOTARY PUBLIC

My commission expires: 7/7/12



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:

1/8/09



\_\_\_\_\_  
Robert W. Alvord