



RECORDATION NO. 24689-A FILED

FEB 13 '09 -10 5 0 AM

SURFACE TRANSPORTATION BOARD

February 11, 2009

Ms. Anne K. Quinlan, Esq.
Surface Transportation Board
Office of Proceedings
395 E Street, SW
Washington, DC 20423-00

Dear Ms. Quinlan:

Please find attached, one (1) copy of the Complete Release dated February 11, 2009 between the following parties:

Gulf & Ohio Railways, Inc.
401 Henley Street, Suite 5
Knoxville, TN 37902

The David J. Joseph Company
(f/k/a Joseph Transportation Services, Inc.)
300 Pike Street
Cincinnati, OH 45202

This filing is to appear in the index as follows: Complete Release dated February 11, 2009 related to ten (10) railcars bearing reporting marks: TKEN 100 - 109, inclusive.

Please file this as a secondary document under Recordation Number 24689-A as it relates to documents previously filed with the Surface Transportation Board under Recordation Number 24689. The filing fee in the amount of \$41.00 can be charged to our account.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 419-6082.

Sincerely,


Barbara A. Brzezicki
Contract Manager

Enclosures

Rail Equipment Group

300 Pike Street
Cincinnati, OH 45202-4214
Phone (513) 419-6200
Fax (513) 419-6221

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COMPLETE RELEASE**SURFACE TRANSPORTATION BOARD**

This Complete Release (the "Release") releases the lien created by that certain Agreement dated as of August 26, 2003 (the "Agreement") between The David J. Joseph Company (f/k/a Joseph Transportation Services, Inc.) as Lessor ("Joseph") and Gulf & Ohio Railways, Inc., as Lessee ("Lessee"), with respect to ten (10) railcars (hereinafter, the "Railcars").

WHEREAS, Joseph and Lessee memorialized the Agreement of record by filing a Memorandum of Railroad Equipment Lease Agreement dated as of October 22, 2003 ("Memorandum of Lease") with the Surface Transportation Board (the "STB"); and

WHEREAS, the Memorandum of Lease was recorded with the STB under Recordation Number 24689;

NOW THEREFORE, in consideration of the premises and mutual covenants and agreements set forth herein and for other good and valuable consideration, the receipt of which is hereby acknowledged, Joseph acknowledges as follows:

1. The Memorandum of Lease is hereby terminated. The parties hereby releases all rights, interests or claims to, and all liens and encumbrances upon, the Railcars as given under the Memorandum of Lease.
2. The parties desire to execute this Release for purposes of memorializing of record the agreements set forth herein.
3. This Release shall be filed with the STB under Recordation No. 24689-A.

IN WITNESS WHEREOF, Joseph has caused this Release to be duly executed by its respective officer duly authorized as of the date and year first above written.

THE DAVID J. JOSEPH COMPANY

By:

Kelly C. Poellein

Name:

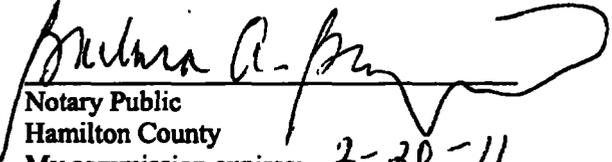
Kelly C. Poellein

Title:

Vice President Finance, Brokerage

State of OHIO)
County of HAMILTON) ss

The foregoing instrument was acknowledged before me this 11th day of February, 2009 by Kelly C. Poellein, the Vice President Finance, Brokerage of The David J. Joseph Company, a Delaware corporation, on behalf of the said corporation.


Notary Public
Hamilton County
My commission expires: 2-20-11



BARBARA A. BRZEZICKI
Notary Public, State of Ohio
My Commission Expires 02-20-11

EXHIBIT A

RAILCARS: (10) railcars bearing reporting marks:

TKEN 100-109, inclusive