



Mitsui Rail Capital, LLC
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Chicago, Illinois 60606

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February 8, 2011

Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 "E" Street, S.W.
Washington, D.C. 20423

RECORDATION NO. 27607A FILED

FEB 08 '11 -4 32 PM

SURFACE TRANSPORTATION BOARD

Dear Section Chief:

Please find attached one (1) copy of a Memorandum of Termination of Lease dated December 21, 2010 between the following parties:

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

Lessee: CSX Transportation, Inc.
500 Water Street
Jacksonville, FL 32202

The enclosed document relates to the Memorandum of Lease previously filed with the Board under Recordation Number 27607.

A description of the railroad equipment covered by the enclosed document is:

All railcars covered by the Memorandum of Lease on file under Recordation Number 27607 are RELEASED.

This filing is to appear in the index as follows: Memorandum of Termination of Lease.

Please file this as a secondary document as defined in the Board's Rules for the Recordation of Documents. 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 (312) 803-8836.

Sincerely,

/s/ Christine Peterson

Christine Peterson
Contract Administrator/Paralegal

Enclosure

MEMORANDUM OF TERMINATION OF LEASE

Memorandum of Termination of Lease dated as of December 21, 2010 by Mitsui Rail Capital, LLC, a Delaware limited liability company ("*Lessor*").

WITNESSETH:

1. Lessor and CSX Transportation, Inc. (the "*Lessee*") are parties to that certain Master Car Lease Agreement (the "*Lease Agreement*"), dated April 20, 2000, and Schedule No. 3 thereto dated as of April 30, 2008 (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 dated as of April 30, 2008 with the Surface Transportation Board on August 22, 2008 under Recordation Number 27607.
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: John O'Bryan
Name: John O'Bryan
Title: President

STATE OF ILLINOIS

COUNTY OF COOK

On this 20th day of January, 2011, before me personally appeared John O'Bryan, 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 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: July 7, 2012

