

RECORDATION NO. 29579-D FILED

JUL 18 11 -2 35 PM

SURFACE TRANSPORTATION BOARD

ALVORD AND ALVORD
ATTORNEYS AT LAW
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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

July 18, 2011

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

Dear Section Chief:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease Supplement No. 3 (US), dated as of July 18, 2011, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease Agreement (US) being filed with the Board under Recordation Number 29579.

The names and addresses of the parties to the enclosed document are:

| | |
|---------|--|
| Lessor: | MHCB (USA) Leasing & Finance Corporation c/o Mizuho Corporate Bank, Ltd. 1251 Avenue of the Americas New York, New York 10020 |
| Lessee: | The Dow Chemical Company 2030 Dow Center Midland, Michigan 48764 |

Chief, Section of Administration
July 18, 2011
Page 2

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

338 railcars:

DOWX 049099 – DOWX 049144
DOWX 073916
DOWX 073918 – DOWX 073968
DOWX 074063 – DOWX 074066
DOWX 074078 – DOWX 074079
DOWX 074081 – DOWX 074314

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

Memorandum of Lease Supplement No. 3 (US).

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,



Edward M. Luria

RWA/EML/bhs
Enclosures

JUL 18 '11 -2 35 PM

EXECUTION VERSION

SURFACE TRANSPORTATION BOARD

Memorandum of Lease Supplement No. 3 (US)

MEMORANDUM OF LEASE SUPPLEMENT NO. 3, dated as of July 18, 2011, by and between MHC B (USA) LEASING & FINANCE CORPORATION, a New York corporation, as lessor ("Lessor") and THE DOW CHEMICAL COMPANY, a Delaware corporation, as lessee ("Lessee").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the undersigned have entered into that certain Railcar Financing Lease Agreement, dated as of December 14, 2010 by and between the Lessor and the Lessee (as amended, amended and restated, supplemented or modified from time to time, the "Lease Agreement"), pursuant to which railcars from time to time identified in Lease Supplements thereto shall be leased by Lessor to Lessee as of the date first set forth hereinabove and thereafter, on each subsequent Acquisition Date and subject to the term defined in said Lease Agreement.

WHEREAS, the undersigned have entered into that certain Lease Supplement No. 3 (the "Lease Supplement No. 3"), dated as of July 18, 2011, whereby the terms and provisions of the above-described Lease are made applicable to certain Items of Equipment bearing car marks as listed on Exhibit A attached hereto and made a part hereof (the "Items of Equipment").

WHEREAS, the parties find it desirable to place of record the existence of the Lease Agreement and the Lease Supplement No. 3 in the public files maintained by the Surface Transportation Board under the provisions of Title 49 of the United States Code.

WHEREAS, the parties hereto are the same parties to said Lease Agreement and Lease Supplement No. 3 and such parties do hereby acknowledge and confirm the rights and obligations made therein and the interests of Lessor therein.

NOW THEREFORE, this Memorandum of Lease Agreement is entered into by the parties for the purpose of placing of record the existence of the aforesaid Lease Agreement and Lease Supplement No. 3.

[Signature Page Follows.]

IN WITNESS WHEREOF, the parties hereto have each caused this memorandum to be duly executed by their respective officers duly authorized as of the date and year first above written.

THE DOW CHEMICAL COMPANY

By: _____
Name: Fernando Ruiz
Title: Corporate Vice President and Treasurer

Executed on this 13th day of July, 2011.

STATE OF MICHIGAN)
COUNTY OF MIDLAND)

On this 13th day of July, 2011, before me personally appeared in the City of Midland, State of Michigan, Fernando Ruiz, to me personally known, who being by me duly sworn, says that s/he is the Corporate Vice President and Treasurer of The Dow Chemical Company, that the foregoing instrument was signed and sealed on behalf of said corporation, by authority of its Board of Directors and s/he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

Carrie A Kaiser
Notary Public

[NOTARIAL SEAL]
My commission expires: 10/12/2014

CARRIE A KAISER
NOTARY PUBLIC STATE OF MICHIGAN
COUNTY OF MIDLAND
My Commission expires Oct. 12, 2014
Authorized County of Midland

MHCB (USA) LEASING & FINANCE
CORPORATION

By: 
Name: VICTOR MORA
Title: VICE PRESIDENT

Executed on this 13th day of July, 2011.

STATE OF New York)
COUNTY OF New York)

On this 13th day of July, 2011, before me personally appeared in the City of New York, State of New York, VICTOR MORAT, to me personally known, who being by me duly sworn, says that ~~she~~ he is the VICE PRESIDENT OF MICO (USA) LEASING & FINANCE CORPORATION, that the foregoing instrument was signed and sealed on behalf of said company, by authority of its Members and s/he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.

Rose Bellantuono
Notary Public

[NOTARIAL SEAL]
My commission expires: 10/24/14

ROSE BELLANTUONO
Notary Public, State of New York
No. 01BE5034898
Qualified in Richmond County
Commission Expires Oct. 24, 2014

EXHIBIT A
SCHEDULE OF ITEMS OF EQUIPMENT DELIVERED

Exhibit A

| NO. | CAR TYPE | CAR MARK | BUILT BY | BUILT DATE | FINAL ACQUISITION COST |
|-----|----------|------------|----------|------------|------------------------|
| 1 | TANK | DOWX049099 | ARI | 1101 | \$224,899.00 |
| 2 | TANK | DOWX049100 | ARI | 1101 | \$224,899.00 |
| 3 | TANK | DOWX049101 | ARI | 1101 | \$224,899.00 |
| 4 | TANK | DOWX049102 | ARI | 1101 | \$225,342.00 |
| 5 | TANK | DOWX049103 | ARI | 1101 | \$225,342.00 |
| 6 | TANK | DOWX049104 | ARI | 1101 | \$225,342.00 |
| 7 | TANK | DOWX049105 | ARI | 1102 | \$225,342.00 |
| 8 | TANK | DOWX049106 | ARI | 1102 | \$225,342.00 |
| 9 | TANK | DOWX049107 | ARI | 1102 | \$225,342.00 |
| 10 | TANK | DOWX049108 | ARI | 1102 | \$225,342.00 |
| 11 | TANK | DOWX049109 | ARI | 1102 | \$225,342.00 |
| 12 | TANK | DOWX049110 | ARI | 1102 | \$225,341.00 |
| 13 | TANK | DOWX049111 | ARI | 1102 | \$225,341.00 |
| 14 | TANK | DOWX049112 | ARI | 1102 | \$225,341.00 |
| 15 | TANK | DOWX049113 | ARI | 1102 | \$225,341.00 |
| 16 | TANK | DOWX049114 | ARI | 1102 | \$225,341.00 |
| 17 | TANK | DOWX049115 | ARI | 1102 | \$225,341.00 |
| 18 | TANK | DOWX049116 | ARI | 1102 | \$225,341.00 |
| 19 | TANK | DOWX049117 | ARI | 1102 | \$225,341.00 |
| 20 | TANK | DOWX049118 | ARI | 1102 | \$225,341.00 |
| 21 | TANK | DOWX049119 | ARI | 1102 | \$225,341.00 |
| 22 | TANK | DOWX049120 | ARI | 1102 | \$225,341.00 |
| 23 | TANK | DOWX049121 | ARI | 1102 | \$225,341.00 |
| 24 | TANK | DOWX049122 | ARI | 1102 | \$225,341.00 |
| 25 | TANK | DOWX049123 | ARI | 1102 | \$225,341.00 |
| 26 | TANK | DOWX049124 | ARI | 1102 | \$225,341.00 |
| 27 | TANK | DOWX049125 | ARI | 1102 | \$225,341.00 |
| 28 | TANK | DOWX049126 | ARI | 1102 | \$225,341.00 |
| 29 | TANK | DOWX049127 | ARI | 1102 | \$225,341.00 |
| 30 | TANK | DOWX049128 | ARI | 1102 | \$225,341.00 |
| 31 | TANK | DOWX049129 | ARI | 1102 | \$225,341.00 |
| 32 | TANK | DOWX049130 | ARI | 1102 | \$225,341.00 |
| 33 | TANK | DOWX049131 | ARI | 1102 | \$225,341.00 |
| 34 | TANK | DOWX049132 | ARI | 1102 | \$225,341.00 |
| 35 | TANK | DOWX049133 | ARI | 1102 | \$225,341.00 |
| 36 | TANK | DOWX049134 | ARI | 1102 | \$225,736.00 |
| 37 | TANK | DOWX049135 | ARI | 1102 | \$225,736.00 |
| 38 | TANK | DOWX049136 | ARI | 1103 | \$225,736.00 |
| 39 | TANK | DOWX049137 | ARI | 1103 | \$225,736.00 |
| 40 | TANK | DOWX049138 | ARI | 1103 | \$225,736.00 |
| 41 | TANK | DOWX049139 | ARI | 1103 | \$225,736.00 |
| 42 | TANK | DOWX049140 | ARI | 1103 | \$225,736.00 |
| 43 | TANK | DOWX049141 | ARI | 1103 | \$225,736.00 |
| 44 | TANK | DOWX049142 | ARI | 1103 | \$225,736.00 |

Exhibit A

| NO. | CAR TYPE | CAR MARK | BUILT BY | BUILD DATE | FINAL ACQUISITION COST |
|-----|----------|------------|----------|------------|------------------------|
| 45 | TANK | DOWX049143 | ARI | 1103 | \$225,736.00 |
| 46 | TANK | DOWX049144 | ARI | 1103 | \$225,736.00 |
| 47 | TANK | DOWX073916 | TRTY | 1102 | \$94,788.00 |
| 48 | TANK | DOWX073918 | TRTY | 1102 | \$94,788.00 |
| 49 | TANK | DOWX073919 | TRTY | 1102 | \$94,788.00 |
| 50 | TANK | DOWX073920 | TRTY | 1102 | \$94,788.00 |
| 51 | TANK | DOWX073921 | TRTY | 1102 | \$94,788.00 |
| 52 | TANK | DOWX073922 | TRTY | 1102 | \$94,788.00 |
| 53 | TANK | DOWX073923 | TRTY | 1102 | \$94,788.00 |
| 54 | TANK | DOWX073924 | TRTY | 1102 | \$94,788.00 |
| 55 | TANK | DOWX073925 | TRTY | 1102 | \$94,788.00 |
| 56 | TANK | DOWX073926 | TRTY | 1102 | \$94,788.00 |
| 57 | TANK | DOWX073927 | TRTY | 1102 | \$94,788.00 |
| 58 | TANK | DOWX073928 | TRTY | 1102 | \$94,788.00 |
| 59 | TANK | DOWX073929 | TRTY | 1102 | \$94,788.00 |
| 60 | TANK | DOWX073930 | TRTY | 1102 | \$94,788.00 |
| 61 | TANK | DOWX073931 | TRTY | 1103 | \$94,788.00 |
| 62 | TANK | DOWX073932 | TRTY | 1102 | \$94,788.00 |
| 63 | TANK | DOWX073933 | TRTY | 1102 | \$94,788.00 |
| 64 | TANK | DOWX073934 | TRTY | 1102 | \$94,788.00 |
| 65 | TANK | DOWX073935 | TRTY | 1102 | \$94,788.00 |
| 66 | TANK | DOWX073936 | TRTY | 1102 | \$94,788.00 |
| 67 | TANK | DOWX073937 | TRTY | 1102 | \$94,788.00 |
| 68 | TANK | DOWX073938 | TRTY | 1102 | \$94,788.00 |
| 69 | TANK | DOWX073939 | TRTY | 1102 | \$94,788.00 |
| 70 | TANK | DOWX073940 | TRTY | 1102 | \$94,788.00 |
| 71 | TANK | DOWX073941 | TRTY | 1103 | \$94,788.00 |
| 72 | TANK | DOWX073942 | TRTY | 1102 | \$94,788.00 |
| 73 | TANK | DOWX073943 | TRTY | 1102 | \$94,788.00 |
| 74 | TANK | DOWX073944 | TRTY | 1103 | \$94,788.00 |
| 75 | TANK | DOWX073945 | TRTY | 1103 | \$94,788.00 |
| 76 | TANK | DOWX073946 | TRTY | 1102 | \$94,788.00 |
| 77 | TANK | DOWX073947 | TRTY | 1102 | \$94,788.00 |
| 78 | TANK | DOWX073948 | TRTY | 1103 | \$94,788.00 |
| 79 | TANK | DOWX073949 | TRTY | 1103 | \$94,788.00 |
| 80 | TANK | DOWX073950 | TRTY | 1103 | \$94,788.00 |
| 81 | TANK | DOWX073951 | TRTY | 1103 | \$94,788.00 |
| 82 | TANK | DOWX073952 | TRTY | 1103 | \$94,788.00 |
| 83 | TANK | DOWX073953 | TRTY | 1103 | \$94,788.00 |
| 84 | TANK | DOWX073954 | TRTY | 1103 | \$94,788.00 |
| 85 | TANK | DOWX073955 | TRTY | 1103 | \$94,788.00 |
| 86 | TANK | DOWX073956 | TRTY | 1103 | \$94,788.00 |
| 87 | TANK | DOWX073957 | TRTY | 1103 | \$94,788.00 |
| 88 | TANK | DOWX073958 | TRTY | 1103 | \$94,788.00 |

Exhibit A

| NO. | CAR TYPE | CAR MARK | BUILT BY | BUILD DATE | FINAL ACQUISITION COST |
|-----|----------|------------|----------|------------|------------------------|
| 89 | TANK | DOWX073959 | TRTY | 1103 | \$94,788.00 |
| 90 | TANK | DOWX073960 | TRTY | 1102 | \$94,788.00 |
| 91 | TANK | DOWX073961 | TRTY | 1011 | \$94,788.00 |
| 92 | TANK | DOWX073962 | TRTY | 1103 | \$94,788.00 |
| 93 | TANK | DOWX073963 | TRTY | 1011 | \$94,788.00 |
| 94 | TANK | DOWX073964 | TRTY | 1103 | \$94,788.00 |
| 95 | TANK | DOWX073965 | TRTY | 1103 | \$94,788.00 |
| 96 | TANK | DOWX073966 | TRTY | 1103 | \$94,788.00 |
| 97 | TANK | DOWX073967 | TRTY | 1103 | \$94,788.00 |
| 98 | TANK | DOWX073968 | TRTY | 1011 | \$94,788.00 |
| 99 | TANK | DOWX074063 | UTC | 1102 | \$95,056.00 |
| 100 | TANK | DOWX074064 | UTC | 1102 | \$95,056.00 |
| 101 | TANK | DOWX074065 | UTC | 1102 | \$95,056.00 |
| 102 | TANK | DOWX074066 | UTC | 1103 | \$95,056.00 |
| 103 | TANK | DOWX074078 | UTC | 1102 | \$96,196.00 |
| 104 | TANK | DOWX074079 | UTC | 1102 | \$96,196.00 |
| 105 | TANK | DOWX074081 | UTC | 1102 | \$96,196.00 |
| 106 | TANK | DOWX074082 | UTC | 1102 | \$96,196.00 |
| 107 | TANK | DOWX074083 | UTC | 1102 | \$96,196.00 |
| 108 | TANK | DOWX074084 | UTC | 1102 | \$96,196.00 |
| 109 | TANK | DOWX074085 | UTC | 1102 | \$96,196.00 |
| 110 | TANK | DOWX074086 | UTC | 1104 | \$96,196.00 |
| 111 | TANK | DOWX074087 | UTC | 1102 | \$96,196.00 |
| 112 | TANK | DOWX074088 | UTC | 1102 | \$96,196.00 |
| 113 | TANK | DOWX074089 | UTC | 1102 | \$96,196.00 |
| 114 | TANK | DOWX074090 | UTC | 1102 | \$96,196.00 |
| 115 | TANK | DOWX074091 | UTC | 1102 | \$96,196.00 |
| 116 | TANK | DOWX074092 | UTC | 1102 | \$96,196.00 |
| 117 | TANK | DOWX074093 | UTC | 1102 | \$96,196.00 |
| 118 | TANK | DOWX074094 | UTC | 1102 | \$96,196.00 |
| 119 | TANK | DOWX074095 | UTC | 1102 | \$96,196.00 |
| 120 | TANK | DOWX074096 | UTC | 1102 | \$96,196.00 |
| 121 | TANK | DOWX074097 | UTC | 1102 | \$96,196.00 |
| 122 | TANK | DOWX074098 | UTC | 1103 | \$96,196.00 |
| 123 | TANK | DOWX074099 | UTC | 1102 | \$96,196.00 |
| 124 | TANK | DOWX074100 | UTC | 1102 | \$96,196.00 |
| 125 | TANK | DOWX074101 | UTC | 1102 | \$96,196.00 |
| 126 | TANK | DOWX074102 | UTC | 1102 | \$96,196.00 |
| 127 | TANK | DOWX074103 | UTC | 1102 | \$96,196.00 |
| 128 | TANK | DOWX074104 | UTC | 1103 | \$96,196.00 |
| 129 | TANK | DOWX074105 | UTC | 1101 | \$96,196.00 |
| 130 | TANK | DOWX074106 | UTC | 1102 | \$96,196.00 |
| 131 | TANK | DOWX074107 | UTC | 1102 | \$96,196.00 |
| 132 | TANK | DOWX074108 | UTC | 1102 | \$96,196.00 |

Exhibit A

| NO. | CAR TYPE | CAR MAKE | BUILT BY | BUILD DATE | FINAL ACQUISITION COST |
|-----|----------|------------|----------|------------|------------------------|
| 133 | TANK | DOWX074109 | UTC | 1102 | \$96,196.00 |
| 134 | TANK | DOWX074110 | UTC | 1102 | \$96,196.00 |
| 135 | TANK | DOWX074111 | UTC | 1103 | \$96,196.00 |
| 136 | TANK | DOWX074112 | UTC | 1103 | \$96,196.00 |
| 137 | TANK | DOWX074113 | UTC | 1102 | \$96,196.00 |
| 138 | TANK | DOWX074114 | UTC | 1102 | \$96,196.00 |
| 139 | TANK | DOWX074115 | UTC | 1102 | \$96,196.00 |
| 140 | TANK | DOWX074116 | UTC | 1102 | \$96,196.00 |
| 141 | TANK | DOWX074117 | UTC | 1102 | \$96,196.00 |
| 142 | TANK | DOWX074118 | UTC | 1102 | \$96,196.00 |
| 143 | TANK | DOWX074119 | UTC | 1102 | \$96,196.00 |
| 144 | TANK | DOWX074120 | UTC | 1102 | \$96,196.00 |
| 145 | TANK | DOWX074121 | UTC | 1102 | \$96,196.00 |
| 146 | TANK | DOWX074122 | UTC | 1102 | \$96,196.00 |
| 147 | TANK | DOWX074123 | UTC | 1103 | \$96,196.00 |
| 148 | TANK | DOWX074124 | UTC | 1102 | \$96,196.00 |
| 149 | TANK | DOWX074125 | UTC | 1102 | \$96,196.00 |
| 150 | TANK | DOWX074126 | UTC | 1102 | \$96,196.00 |
| 151 | TANK | DOWX074127 | UTC | 1102 | \$96,196.00 |
| 152 | TANK | DOWX074128 | UTC | 1102 | \$96,196.00 |
| 153 | TANK | DOWX074129 | UTC | 1103 | \$96,196.00 |
| 154 | TANK | DOWX074130 | UTC | 1102 | \$96,196.00 |
| 155 | TANK | DOWX074131 | UTC | 1103 | \$96,196.00 |
| 156 | TANK | DOWX074132 | UTC | 1103 | \$96,196.00 |
| 157 | TANK | DOWX074133 | UTC | 1102 | \$96,196.00 |
| 158 | TANK | DOWX074134 | UTC | 1102 | \$96,196.00 |
| 159 | TANK | DOWX074135 | UTC | 1102 | \$96,196.00 |
| 160 | TANK | DOWX074136 | UTC | 1102 | \$96,196.00 |
| 161 | TANK | DOWX074137 | UTC | 1102 | \$96,196.00 |
| 162 | TANK | DOWX074138 | UTC | 1102 | \$96,196.00 |
| 163 | TANK | DOWX074139 | UTC | 1103 | \$96,196.00 |
| 164 | TANK | DOWX074140 | UTC | 1102 | \$96,196.00 |
| 165 | TANK | DOWX074141 | UTC | 1102 | \$96,196.00 |
| 166 | TANK | DOWX074142 | UTC | 1103 | \$96,196.00 |
| 167 | TANK | DOWX074143 | UTC | 1103 | \$96,196.00 |
| 168 | TANK | DOWX074144 | UTC | 1103 | \$96,196.00 |
| 169 | TANK | DOWX074145 | UTC | 1103 | \$96,196.00 |
| 170 | TANK | DOWX074146 | UTC | 1103 | \$96,196.00 |
| 171 | TANK | DOWX074147 | UTC | 1102 | \$96,196.00 |
| 172 | TANK | DOWX074148 | UTC | 1103 | \$96,196.00 |
| 173 | TANK | DOWX074149 | UTC | 1103 | \$96,196.00 |
| 174 | TANK | DOWX074150 | UTC | 1103 | \$96,196.00 |
| 175 | TANK | DOWX074151 | UTC | 1102 | \$96,196.00 |
| 176 | TANK | DOWX074152 | UTC | 1103 | \$96,196.00 |

Exhibit A

| NO. | CAR TYPE | CAR MARK | BUILT BY | BUILD DATE | FINAL ACQUISITION COST |
|-----|----------|------------|----------|------------|------------------------|
| 177 | TANK | DOWX074153 | UTC | 1103 | \$96,196.00 |
| 178 | TANK | DOWX074154 | UTC | 1103 | \$96,196.00 |
| 179 | TANK | DOWX074155 | UTC | 1104 | \$96,196.00 |
| 180 | TANK | DOWX074156 | UTC | 1103 | \$96,196.00 |
| 181 | TANK | DOWX074157 | UTC | 1103 | \$96,196.00 |
| 182 | TANK | DOWX074158 | UTC | 1103 | \$96,196.00 |
| 183 | TANK | DOWX074159 | UTC | 1103 | \$96,196.00 |
| 184 | TANK | DOWX074160 | UTC | 1103 | \$96,196.00 |
| 185 | TANK | DOWX074161 | UTC | 1103 | \$96,196.00 |
| 186 | TANK | DOWX074162 | UTC | 1103 | \$96,196.00 |
| 187 | TANK | DOWX074163 | UTC | 1103 | \$96,196.00 |
| 188 | TANK | DOWX074164 | UTC | 1103 | \$96,196.00 |
| 189 | TANK | DOWX074165 | UTC | 1103 | \$96,196.00 |
| 190 | TANK | DOWX074166 | UTC | 1103 | \$96,196.00 |
| 191 | TANK | DOWX074167 | UTC | 1103 | \$96,196.00 |
| 192 | TANK | DOWX074168 | UTC | 1103 | \$96,196.00 |
| 193 | TANK | DOWX074169 | UTC | 1103 | \$96,196.00 |
| 194 | TANK | DOWX074170 | UTC | 1103 | \$96,196.00 |
| 195 | TANK | DOWX074171 | UTC | 1103 | \$96,196.00 |
| 196 | TANK | DOWX074172 | UTC | 1103 | \$96,196.00 |
| 197 | TANK | DOWX074173 | UTC | 1103 | \$96,196.00 |
| 198 | TANK | DOWX074174 | UTC | 1103 | \$96,196.00 |
| 199 | TANK | DOWX074175 | UTC | 1103 | \$96,196.00 |
| 200 | TANK | DOWX074176 | UTC | 1103 | \$96,196.00 |
| 201 | TANK | DOWX074177 | UTC | 1103 | \$96,196.00 |
| 202 | TANK | DOWX074178 | UTC | 1103 | \$96,196.00 |
| 203 | TANK | DOWX074179 | UTC | 1103 | \$96,196.00 |
| 204 | TANK | DOWX074180 | UTC | 1103 | \$96,196.00 |
| 205 | TANK | DOWX074181 | UTC | 1103 | \$96,196.00 |
| 206 | TANK | DOWX074182 | UTC | 1103 | \$96,196.00 |
| 207 | TANK | DOWX074183 | UTC | 1103 | \$96,196.00 |
| 208 | TANK | DOWX074184 | UTC | 1103 | \$96,196.00 |
| 209 | TANK | DOWX074185 | UTC | 1103 | \$96,196.00 |
| 210 | TANK | DOWX074186 | UTC | 1104 | \$96,196.00 |
| 211 | TANK | DOWX074187 | UTC | 1103 | \$96,196.00 |
| 212 | TANK | DOWX074188 | UTC | 1103 | \$96,196.00 |
| 213 | TANK | DOWX074189 | UTC | 1103 | \$96,196.00 |
| 214 | TANK | DOWX074190 | UTC | 1103 | \$96,196.00 |
| 215 | TANK | DOWX074191 | UTC | 1103 | \$96,196.00 |
| 216 | TANK | DOWX074192 | UTC | 1103 | \$96,196.00 |
| 217 | TANK | DOWX074193 | UTC | 1103 | \$96,196.00 |
| 218 | TANK | DOWX074194 | UTC | 1103 | \$96,196.00 |
| 219 | TANK | DOWX074195 | UTC | 1103 | \$96,196.00 |
| 220 | TANK | DOWX074196 | UTC | 1103 | \$96,196.00 |

Exhibit A

| NO. | CAR TYPE | CAR MARK | BUILT BY | BUILD DATE | FINAL ACQUISITION COST |
|-----|----------|------------|----------|------------|------------------------|
| 221 | TANK | DOWX074197 | UTC | 1103 | \$96,196.00 |
| 222 | TANK | DOWX074198 | UTC | 1103 | \$96,196.00 |
| 223 | TANK | DOWX074199 | UTC | 1103 | \$96,196.00 |
| 224 | TANK | DOWX074200 | UTC | 1103 | \$96,196.00 |
| 225 | TANK | DOWX074201 | UTC | 1104 | \$96,196.00 |
| 226 | TANK | DOWX074202 | UTC | 1103 | \$96,196.00 |
| 227 | TANK | DOWX074203 | UTC | 1103 | \$96,196.00 |
| 228 | TANK | DOWX074204 | UTC | 1103 | \$96,196.00 |
| 229 | TANK | DOWX074205 | UTC | 1103 | \$96,196.00 |
| 230 | TANK | DOWX074206 | UTC | 1103 | \$96,196.00 |
| 231 | TANK | DOWX074207 | UTC | 1103 | \$96,196.00 |
| 232 | TANK | DOWX074208 | UTC | 1103 | \$96,196.00 |
| 233 | TANK | DOWX074209 | UTC | 1103 | \$96,196.00 |
| 234 | TANK | DOWX074210 | UTC | 1104 | \$96,196.00 |
| 235 | TANK | DOWX074211 | UTC | 1103 | \$96,196.00 |
| 236 | TANK | DOWX074212 | UTC | 1103 | \$96,196.00 |
| 237 | TANK | DOWX074213 | UTC | 1103 | \$96,196.00 |
| 238 | TANK | DOWX074214 | UTC | 1103 | \$96,196.00 |
| 239 | TANK | DOWX074215 | UTC | 1103 | \$96,196.00 |
| 240 | TANK | DOWX074216 | UTC | 1103 | \$96,196.00 |
| 241 | TANK | DOWX074217 | UTC | 1104 | \$96,196.00 |
| 242 | TANK | DOWX074218 | UTC | 1103 | \$96,196.00 |
| 243 | TANK | DOWX074219 | UTC | 1103 | \$96,196.00 |
| 244 | TANK | DOWX074220 | UTC | 1104 | \$96,196.00 |
| 245 | TANK | DOWX074221 | UTC | 1103 | \$96,196.00 |
| 246 | TANK | DOWX074222 | UTC | 1103 | \$96,196.00 |
| 247 | TANK | DOWX074223 | UTC | 1103 | \$96,196.00 |
| 248 | TANK | DOWX074224 | UTC | 1104 | \$96,196.00 |
| 249 | TANK | DOWX074225 | UTC | 1103 | \$96,196.00 |
| 250 | TANK | DOWX074226 | UTC | 1103 | \$96,196.00 |
| 251 | TANK | DOWX074227 | UTC | 1104 | \$96,196.00 |
| 252 | TANK | DOWX074228 | UTC | 1103 | \$96,196.00 |
| 253 | TANK | DOWX074229 | UTC | 1104 | \$96,196.00 |
| 254 | TANK | DOWX074230 | UTC | 1104 | \$96,196.00 |
| 255 | TANK | DOWX074231 | UTC | 1104 | \$96,196.00 |
| 256 | TANK | DOWX074232 | UTC | 1104 | \$96,196.00 |
| 257 | TANK | DOWX074233 | UTC | 1104 | \$96,196.00 |
| 258 | TANK | DOWX074234 | UTC | 1104 | \$96,196.00 |
| 259 | TANK | DOWX074235 | UTC | 1104 | \$96,196.00 |
| 260 | TANK | DOWX074236 | UTC | 1104 | \$96,196.00 |
| 261 | TANK | DOWX074237 | UTC | 1104 | \$96,196.00 |
| 262 | TANK | DOWX074238 | UTC | 1104 | \$96,196.00 |
| 263 | TANK | DOWX074239 | UTC | 1104 | \$96,196.00 |
| 264 | TANK | DOWX074240 | UTC | 1104 | \$96,196.00 |

Exhibit A

| NO. | CAR TYPE | CAR MARK | BUILT BY | BUILD DATE | FINAL ACQUISITION COST |
|-----|----------|------------|----------|------------|------------------------|
| 265 | TANK | DOWX074241 | UTC | 1104 | \$96,196.00 |
| 266 | TANK | DOWX074242 | UTC | 1104 | \$96,196.00 |
| 267 | TANK | DOWX074243 | UTC | 1104 | \$96,196.00 |
| 268 | TANK | DOWX074244 | UTC | 1104 | \$96,196.00 |
| 269 | TANK | DOWX074245 | UTC | 1104 | \$96,196.00 |
| 270 | TANK | DOWX074246 | UTC | 1104 | \$96,196.00 |
| 271 | TANK | DOWX074247 | UTC | 1104 | \$96,196.00 |
| 272 | TANK | DOWX074248 | UTC | 1104 | \$96,196.00 |
| 273 | TANK | DOWX074249 | UTC | 1104 | \$96,196.00 |
| 274 | TANK | DOWX074250 | UTC | 1104 | \$96,196.00 |
| 275 | TANK | DOWX074251 | UTC | 1104 | \$96,196.00 |
| 276 | TANK | DOWX074252 | UTC | 1104 | \$96,196.00 |
| 277 | TANK | DOWX074253 | UTC | 1104 | \$96,196.00 |
| 278 | TANK | DOWX074254 | UTC | 1104 | \$96,196.00 |
| 279 | TANK | DOWX074255 | UTC | 1104 | \$96,196.00 |
| 280 | TANK | DOWX074256 | UTC | 1104 | \$96,196.00 |
| 281 | TANK | DOWX074257 | UTC | 1104 | \$96,196.00 |
| 282 | TANK | DOWX074258 | UTC | 1104 | \$96,196.00 |
| 283 | TANK | DOWX074259 | UTC | 1104 | \$96,196.00 |
| 284 | TANK | DOWX074260 | UTC | 1104 | \$96,196.00 |
| 285 | TANK | DOWX074261 | UTC | 1104 | \$96,196.00 |
| 286 | TANK | DOWX074262 | UTC | 1104 | \$96,196.00 |
| 287 | TANK | DOWX074263 | UTC | 1104 | \$96,196.00 |
| 288 | TANK | DOWX074264 | UTC | 1104 | \$96,196.00 |
| 289 | TANK | DOWX074265 | UTC | 1104 | \$96,196.00 |
| 290 | TANK | DOWX074266 | UTC | 1104 | \$96,196.00 |
| 291 | TANK | DOWX074267 | UTC | 1104 | \$96,196.00 |
| 292 | TANK | DOWX074268 | UTC | 1104 | \$96,196.00 |
| 293 | TANK | DOWX074269 | UTC | 1104 | \$96,196.00 |
| 294 | TANK | DOWX074270 | UTC | 1104 | \$96,196.00 |
| 295 | TANK | DOWX074271 | UTC | 1104 | \$96,196.00 |
| 296 | TANK | DOWX074272 | UTC | 1104 | \$96,196.00 |
| 297 | TANK | DOWX074273 | UTC | 1104 | \$96,196.00 |
| 298 | TANK | DOWX074274 | UTC | 1104 | \$96,196.00 |
| 299 | TANK | DOWX074275 | UTC | 1104 | \$96,196.00 |
| 300 | TANK | DOWX074276 | UTC | 1104 | \$96,196.00 |
| 301 | TANK | DOWX074277 | UTC | 1104 | \$96,196.00 |
| 302 | TANK | DOWX074278 | UTC | 1104 | \$96,196.00 |
| 303 | TANK | DOWX074279 | UTC | 1104 | \$96,196.00 |
| 304 | TANK | DOWX074280 | UTC | 1104 | \$96,196.00 |
| 305 | TANK | DOWX074281 | UTC | 1104 | \$96,196.00 |
| 306 | TANK | DOWX074282 | UTC | 1104 | \$96,196.00 |
| 307 | TANK | DOWX074283 | UTC | 1104 | \$96,196.00 |
| 308 | TANK | DOWX074284 | UTC | 1104 | \$96,196.00 |

Exhibit A

| NO. | CAR TYPE | CAR MARK | BUILT BY | BUILD DATE | FINAL ACQUISITION COST |
|-----|----------|------------|----------|------------|------------------------|
| 309 | TANK | DOWX074285 | UTC | 1104 | \$96,196.00 |
| 310 | TANK | DOWX074286 | UTC | 1104 | \$96,196.00 |
| 311 | TANK | DOWX074287 | UTC | 1104 | \$96,196.00 |
| 312 | TANK | DOWX074288 | UTC | 1104 | \$96,196.00 |
| 313 | TANK | DOWX074289 | UTC | 1104 | \$96,196.00 |
| 314 | TANK | DOWX074290 | UTC | 1104 | \$96,196.00 |
| 315 | TANK | DOWX074291 | UTC | 1104 | \$96,196.00 |
| 316 | TANK | DOWX074292 | UTC | 1104 | \$96,196.00 |
| 317 | TANK | DOWX074293 | UTC | 1104 | \$96,196.00 |
| 318 | TANK | DOWX074294 | UTC | 1104 | \$96,196.00 |
| 319 | TANK | DOWX074295 | UTC | 1104 | \$96,196.00 |
| 320 | TANK | DOWX074296 | UTC | 1105 | \$96,196.00 |
| 321 | TANK | DOWX074297 | UTC | 1104 | \$96,196.00 |
| 322 | TANK | DOWX074298 | UTC | 1104 | \$96,196.00 |
| 323 | TANK | DOWX074299 | UTC | 1104 | \$96,196.00 |
| 324 | TANK | DOWX074300 | UTC | 1105 | \$96,196.00 |
| 325 | TANK | DOWX074301 | UTC | 1104 | \$96,196.00 |
| 326 | TANK | DOWX074302 | UTC | 1104 | \$96,196.00 |
| 327 | TANK | DOWX074303 | UTC | 1104 | \$96,196.00 |
| 328 | TANK | DOWX074304 | UTC | 1105 | \$96,196.00 |
| 329 | TANK | DOWX074305 | UTC | 1104 | \$96,196.00 |
| 330 | TANK | DOWX074306 | UTC | 1105 | \$96,196.00 |
| 331 | TANK | DOWX074307 | UTC | 1104 | \$96,196.00 |
| 332 | TANK | DOWX074308 | UTC | 1105 | \$96,196.00 |
| 333 | TANK | DOWX074309 | UTC | 1104 | \$96,196.00 |
| 334 | TANK | DOWX074310 | UTC | 1104 | \$96,196.00 |
| 335 | TANK | DOWX074311 | UTC | 1104 | \$96,196.00 |
| 336 | TANK | DOWX074312 | UTC | 1105 | \$96,196.00 |
| 337 | TANK | DOWX074313 | UTC | 1101 | \$96,196.00 |
| 338 | TANK | DOWX074314 | UTC | 1101 | \$96,196.00 |

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: 7-18-11



Robert W. Alvord