

RECORDATION NO 27111 FILED

AUG 07 '07

4-01 PM

SURFACE TRANSPORTATION BOARD



FIRST UNION RAIL

One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Tel. 847.318.7575
Fax. 847.318.7588

VIA UPS 2nd DAY AIR

August 3, 2007

Mr. Vernon Williams
Surface Transportation Board
395 E Street, S.W., Suite 100
Washington, DC 20024
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement, dated April 26, 2007, a primary document as defined in the Board's Rules for the Recordation of Documents. Please file this Memorandum of Lease as a primary document since a Master Lease has not been filed with the Surface Transportation Board. The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: Ameropa North America, Inc.
2502 North Rocky Point Drive, Suite 160
Tampa, FL 33607

A description of the railroad equipment covered by the enclosed document is twenty (20) 4650/4750 cu. ft. capacity, covered hopper cars with FURX marks (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows: Memorandum of Lease

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5397. Thank you for your cooperation in this matter.

Very truly yours,


Marcia Dunne
Rail Documentation Specialist

Enclosures
(AMNA001)

AUG 07 '07

4-01 PM

ASSGN. NO.: AMNA001

MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 26th day of April, 2007, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Ameropa North America, Inc. ("Lessee"), a Florida corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of April 26, 2007, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 1 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of April 26, 2007, and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

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

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By: Richard F. Seymour
Name: RICHARD F. SEYMOUR
Vice President Sales & Marketing

By: Susan Grokolsky
Name: SUSAN GROKOLSKY

Title: _____

Title: ASST. DIRECTOR DOCUMENTATION Executed on this 26th day of April, 2007.

[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COOK

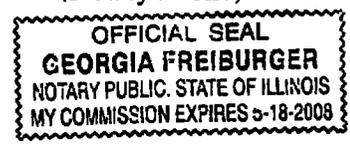
I, GEORGIA FREIBURGER, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 26th day of April, 2007.

[Signature]
Notary Public

My Commission Expires:

5/18/08
(Notary Public)



LESSEE:

AMEROPA NORTH AMERICA, INC.

ATTEST:

By: *Carrie Fernandez*

Name: Carrie Fernandez

Title: Manager of Logistics

By: *D. Michael Ward*

Name: D. Michael Ward

Title: Director of Marketing

Executed on this 23rd day of April, 2007.

[CORPORATE SEAL]

STATE OF Florida

COUNTY OF Hillsborough

I, Nancy J Redwine, a Notary Public of the County and State aforesaid, certify that Carrie Fernandez personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 23rd day of April, 2007.

Nancy Redwine
Notary Public

Commission Expires:

08/08/2009
(Notary Public)

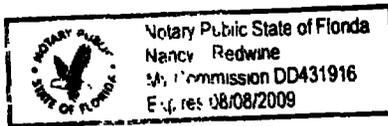


EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Twenty (20)

DESCRIPTION OF CARS: 4650/4750 cu. ft. capacity, covered hopper cars equipped with gravity outlet gates, trough hatches and linings.

CAR NUMBERS:

FURX 816110
FURX 816117
FURX 816118
FURX 816124
FURX 816129
FURX 816132
FURX 816141
FURX 818625
FURX 818633
FURX 818664
FURX 818688
FURX 818706
FURX 823948
FURX 824052
FURX 824101
FURX 824291
FURX 824652
FURX 824698
FURX 824710
FURX 829000
Count: 20