

RECORDATION NO. 27842 FEB

MAR 13 '09 -3 39 PM

SURFACE TRANSPORTATION BOARD

ALVORD AND ALVORD  
ATTORNEYS AT LAW  
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SUITE 301  
WASHINGTON, D.C.

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ELLSWORTH C. ALVORD (1964)

20036

OF COUNSEL  
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March 13, 2009

Anne K. Quinlan, Esquire  
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 Lease, dated as of January 1, 2009, a primary document as defined in the Board's Rules for the Recordation of Documents.

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

Lessor: Napa Trust c/o Wilmington Trust Company, not in its  
individual capacity but solely as Bank Trustee  
1100 North Market Street  
Wilmington, DE 19890

Lessee: Linde, Inc. (f/k/a The BOC Group, Inc.)  
575 Mountain Avenue  
Murray Hill, NJ 07974

Anne K. Quinlan, Esquire  
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A description of the railroad equipment covered by the enclosed document  
is:

20 railroad tank cars: TIMX 201000 – TIMX 201019.

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

Memorandum 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,

A handwritten signature in black ink, appearing to read "Alvord", with a long horizontal stroke extending to the right.

Robert W. Alvord

RWA/sem  
Enclosures

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MEMORANDUM OF LEASE  
As of January 1, 2009

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE is intended to evidence the Master Rail Lease Agreement No. N/A dated as of January 1, 2009 (the "Master Lease") and Lease Schedule 001 thereto, dated January 1, 2009 (as revised and amended, the "Schedule" and solely to the extent such Master Lease relates to the Schedule, the "Lease"), by Napa Trust, a Delaware business trust ("Lessor") to Linde, Inc. (the "Lessee") of the following railcars:

twenty (20) 20,110 gallon, non-coiled foam insulated railroad tank cars, DOT 105S500W, manufactured by Trinity Industries with reporting marks and running numbers TIMX 201000 to and including TIMX 201019 (the "Cars").

This Memorandum of Lease is entered into for the purpose of satisfying the requirements of recordation with the United States Department of Transportation Surface Transportation Board ("STB") under 49 U.S.C. Section 11301 and with the Registrar General of Canada under applicable law.

IN WITNESS WHEREOF, Lessor and Lessee have caused this Memorandum of Lease to be executed all as of the date first above written, and the undersigned hereby declare pursuant to 28 U.S.C. Section 1746 under penalty of perjury that the foregoing is a true and correct document and was executed on the date indicated below their signatures.

LESSOR:  
NAPA TRUST  
By: WILMINGTON TRUST COMPANY,  
not in its individual capacity but solely as Bank Trustee

By: Jose L. Paredes  
Title: Assistant Vice President  
Dated: 2/6/09

I, Jose L. Paredes certify that I am the Assistant Vice President of Wilmington Trust Company, that this Memorandum of Lease was signed on behalf of the Lessor with due authorization and that the execution of this instrument was the free act and deed of the Lessor. I further certify under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on 2/6/09, 2009. Signature [Signature]

LESSEE:  
LINDE, INC.

By: \_\_\_\_\_  
Title: \_\_\_\_\_  
Dated: \_\_\_\_\_

I \_\_\_\_\_ certify that I am the \_\_\_\_\_ of LINDE, INC. that this Memorandum of Lease was signed on behalf of the Lessee with due authorization and that the execution of this instrument was the free act and deed of the Lessee. I further certify under penalty of perjury that the foregoing is true and correct.

Executed on \_\_\_\_\_, 2009. Signature \_\_\_\_\_

MEMORANDUM OF LEASE

As of January 1, 2009

THIS MEMORANDUM OF LEASE is intended to evidence the Master Rail Lease Agreement No. N/A dated as of January 1, 2009 (the "Master Lease") and Lease Schedule 001 thereto, dated January 1, 2009 (as revised and amended, the "Schedule" and solely to the extent such Master Lease relates to the Schedule, the "Lease"), by Napa Trust, a Delaware business trust ("Lessor") to Linde, Inc. (the "Lessee") of the following railcars:

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IN WITNESS WHEREOF, Lessor and Lessee have caused this Memorandum of Lease to be executed all as of the date first above written, and the undersigned hereby declare pursuant to 28 U.S.C. Section 1746 under penalty of perjury that the foregoing is a true and correct document and was executed on the date indicated below their signatures.

LESSOR:

NAPA TRUST

By: WILMINGTON TRUST COMPANY,  
not in its individual capacity but solely as Bank Trustee

By: \_\_\_\_\_  
Title: \_\_\_\_\_  
Dated: \_\_\_\_\_

I \_\_\_\_\_ certify that I am the \_\_\_\_\_ of Wilmington Trust Company, that this Memorandum of Lease was signed on behalf of the Lessor with due authorization and that the execution of this instrument was the free act and deed of the Lessor. I further certify under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on \_\_\_\_\_, 2009. Signature \_\_\_\_\_

LESSEE:  
LINDE, INC.

By: Patrick Murphy  
Title: CEO & President  
Dated: \_\_\_\_\_

I Patrick Murphy certify that I am the CEO of LINDE, INC. that this Memorandum of Lease was signed on behalf of the Lessee with due authorization and that the execution of this instrument was the free act and deed of the Lessee. I further certify under penalty of perjury that the foregoing is true and correct.

Executed on 3/6/, 2009. Signature Murphy

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:

3/13/09



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