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October 11, 2005

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, D.C. 20423-0001

RECORDATION NO. 25892 FILED
OCT 11 '05 12:00 PM
SURFACE TRANSPORTATION BOARD

Dear Mr. Williams:

I have enclosed an original and one counterpart of the document described below, to be recorded pursuant to Section 11301 of Title 49 of the U.S. Code.

The document is a Bill of Sale dated as of September 30, 2005 between Key Equipment Finance Canada Ltd. ("Buyer") and CPR Leasing Ltd. ("Seller") for one hundred and twenty-two (122) cars, a primary document. This Bill of Sale relates to one hundred and twenty-two (122) 53 foot long Aluminum Flat Floor BethGon Coalporters manufactured by Johnstown America Corp. and bearing identification marks and numbers LUSX 4700 through LUSX 4821, inclusive (collectively, the "Equipment").

The names and addresses of the parties to the documents are as follows:

BUYER: Key Equipment Finance Canada Ltd.
1122 International Boulevard, Suite 600
Burlington, Ontario
Canada L7L 6Z8

SELLER: CPR Leasing Ltd.
Suite 500 – 401 9th Avenue S.W.
Calgary, Alberta
Canada T2P 4Z4

A description of the Equipment covered by the documents follows:

One hundred and twenty-two (122) 53 foot long Aluminum Flat Floor BethGon Coalporters manufactured by Johnstown America

Mr. Vernon A. Williams
October 11, 2005
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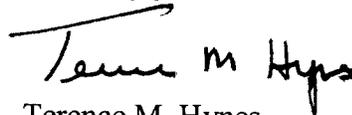
Corp. and bearing identification marks and numbers LUSX 4700 through LUSX 4821, inclusive.

The prescribed recordation fee of \$33.00 is enclosed. Please return any extra copies not needed by the Board for recordation to the person hand-delivering the documents.

A short summary of the enclosed documents to appear in the index follows:

Bill of Sale dated as of September 30, 2005 between Key Equipment Finance Canada Ltd. ("Buyer") and CPR Leasing Ltd. ("Seller") for one hundred and twenty-two (122) cars, a primary document, relating to one hundred and twenty-two (122) 53 foot long Aluminum Flat Floor BethGon Coalporters manufactured by Johnstown America Corp. and bearing identification marks and numbers LUSX 4700 through LUSX 4821, inclusive.

Sincerely yours,

A handwritten signature in black ink that reads "Terence M. Hynes". The signature is written in a cursive style with a horizontal line above the first few letters.

Terence M. Hynes

Enclosure

**BILL OF SALE
UNIT LEASE No. 7**

THIS BILL OF SALE made at the City of Calgary in the Province of Alberta as of the 30th day of September 2005.

BETWEEN:

CPR Leasing Ltd.
Suite 500 401 9th Avenue SW
Calgary Alberta
T2P 4Z4

(hereinafter referred to as the "Seller")

Seller's GST Registration No: 87872-1117

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SURFACE TRANSPORTATION BOARD

OF THE FIRST PART

- and -

Key Equipment Finance Canada Ltd.
Suite 600, 1122 International Blvd.
Burlington, Ontario
L7L 6Z8

(hereinafter referred to as the "Buyer")

Buyer's GST Registration No. 13975 8023 RT

OF THE SECOND PART

WHEREAS the Seller is possessed of the goods and chattels hereinafter described, and has agreed with the Buyer for the absolute sale thereof to the Buyer for the amount of Ten Dollars and Zero Cents (USD \$10.00) in United States Currency plus GST in the amount of Seventy Cents (USD \$0.70) in United States Currency.

NOW THIS INDENTURE in pursuance of the said agreement and in consideration of Ten Dollars and Zero Cents (USD \$10.00) in United States Currency plus GST in the amount of Seventy Cents (USD \$0.70) in United States currency, now paid by the Buyer to the Seller, receipt of which is hereby acknowledged, the Seller, as beneficial owner hereby bargains, sells and assigns to the Buyer, its successors and assigns, the goods and chattels more particularly described in Schedule 'A' which is attached hereto and made a part hereof (the "Goods and Chattels"), all of which Goods and Chattels are now in the possession of the Seller, and are situated in the Canada and all right, title, interest, property, claim and demand whatsoever of the Seller thereto.

TO HOLD the Goods and Chattels, and all the rights, title and interest of the Seller thereto and therein, to the absolute use of the Buyer.

The Seller hereby for itself, its successors and assigns covenants with the Buyer, its successors and assigns, that the Seller is now rightfully and absolutely possessed of and entitled to the Goods and Chattels and every one of them and every part thereof and that the Goods and Chattels have been fully paid for by the Seller; and that the Seller now has in itself good right to assign the same unto the Buyer, its successors and assigns, as set out herein, and that the Buyer, its successors and assigns, shall and may from time to time and at all times hereafter

peaceably and quietly have, hold, possess and enjoy the Goods and Chattels and every one of them and every part thereof, to and for its own use and benefit without any manner of hindrance, interruption, molestation, claim or demand whatsoever of, from and by the Seller or any other person or persons whosoever; and that the goods and chattels are free and clear from any liens, security interests, claims or encumbrances of any kind whatsoever; and that the Buyer shall be absolutely released and discharged or otherwise fully indemnified (at the cost of the Seller) from and against all former and other bargains, sales, gifts, grants, titles, charges and encumbrances whatsoever of or on the Goods and Chattels.

And, moreover, that the Seller and all persons rightfully claiming, or to claim any estate, right, title or interest of, in or to the Goods and Chattels, and every one of them and every part thereof, shall and will, from time to time, and at all times hereafter upon every reasonable request of the Buyer, its successors and assigns, but at the cost of the Seller, its successors and assigns, make, do and execute, or cause or procure to be made, done and executed, all such further acts, deeds and assurances more effectually to assign, transfer and assure the Goods and Chattels to the Buyer, its successors and assigns, as set out herein as the Buyer, its successors and assigns, or its solicitor reasonably require.

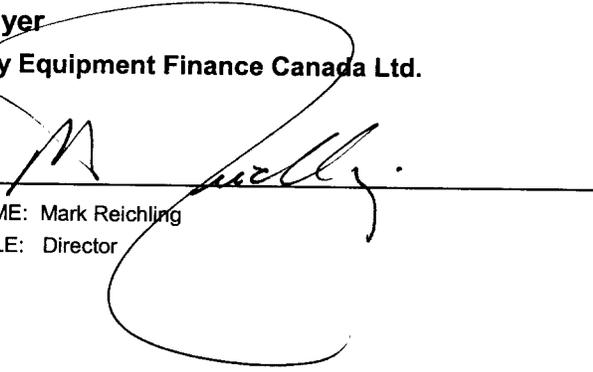
THE BUYER ACKNOWLEDGES AND AGREES THAT THE GOODS AND CHATTELS ARE BEING SOLD HEREUNDER ON AN "AS-IS, WHERE-IS" BASIS AND "WITH ALL FAULTS" WITHOUT ANY REPRESENTATION OR WARRANTY OTHER THAN AS SPECIFICALLY PROVIDED HEREINABOVE. WITHOUT LIMITING THE GENERALITY OF THE FOREGOING STATEMENT, SELLER DOES NOT MAKE AND SHALL NOT BE DEEMED TO HAVE MADE ANY REPRESENTATION OR WARRANTY, EXPRESS OR IMPLIED, INCLUDING ANY LEGAL WARRANTY OF QUALITY, ANY IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, AND EXPRESSLY DISCLAIMS LIABILITY FOR LOST PROFIT OR INDIRECT, INCIDENTAL, CONSEQUENTIAL OR OTHER ECONOMIC, COMMERCIAL LOSSES AND ALL OTHER OBLIGATIONS OR LIABILITIES.

IN WITNESS WHEREOF the Seller and Buyer have executed this Bill of Sale on the date first hereinabove written.

Buyer
Key Equipment Finance Canada Ltd.

Seller
CPR Leasing Ltd.

BY:



NAME: Mark Reichling
TITLE: Director

BY:

NAME: J. Joseph Doolan
TITLE: Vice President, Treasurer

peaceably and quietly have, hold, possess and enjoy the Goods and Chattels and every one of them and every part thereof, to and for its own use and benefit without any manner of hindrance, interruption, molestation, claim or demand whatsoever of, from and by the Seller or any other person or persons whatsoever; and that the goods and chattels are free and clear from any liens, security interests, claims or encumbrances of any kind whatsoever; and that the Buyer shall be absolutely released and discharged or otherwise fully indemnified (at the cost of the Seller) from and against all former and other bargains, sales, gifts, grants, titles, charges and encumbrances whatsoever of or on the Goods and Chattels.

And, moreover, that the Seller and all persons rightfully claiming, or to claim any estate, right, title or interest of, in or to the Goods and Chattels, and every one of them and every part thereof, shall and will, from time to time, and at all times hereafter upon every reasonable request of the Buyer, its successors and assigns, but at the cost of the Seller, its successors and assigns, make, do and execute, or cause or procure to be made, done and executed, all such further acts, deeds and assurances more effectually to assign, transfer and assure the Goods and Chattels to the Buyer, its successors and assigns, as set out herein as the Buyer, its successors and assigns, or its solicitor reasonably require.

THE BUYER ACKNOWLEDGES AND AGREES THAT THE GOODS AND CHATTELS ARE BEING SOLD HEREUNDER ON AN "AS-IS, WHERE-IS" BASIS AND "WITH ALL FAULTS" WITHOUT ANY REPRESENTATION OR WARRANTY OTHER THAN AS SPECIFICALLY PROVIDED HEREINABOVE. WITHOUT LIMITING THE GENERALITY OF THE FOREGOING STATEMENT, SELLER DOES NOT MAKE AND SHALL NOT BE DEEMED TO HAVE MADE ANY REPRESENTATION OR WARRANTY, EXPRESS OR IMPLIED, INCLUDING ANY LEGAL WARRANTY OF QUALITY, ANY IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, AND EXPRESSLY DISCLAIMS LIABILITY FOR LOST PROFIT OR INDIRECT, INCIDENTAL, CONSEQUENTIAL OR OTHER ECONOMIC, COMMERCIAL LOSSES AND ALL OTHER OBLIGATIONS OR LIABILITIES.

IN WITNESS WHEREOF the Seller and Buyer have executed this Bill of Sale on the date first hereinabove written.

Buyer
Key Equipment Finance Canada Ltd.

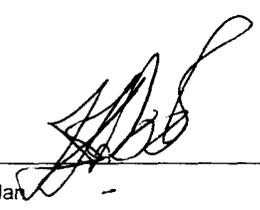
Seller
CPR Leasing Ltd.

BY: _____

NAME: Mark Reichling
TITLE: Director

BY: _____

NAME: J. Joseph Doolan
TITLE: Vice President, Treasurer



Schedule 'A'
DESCRIPTION OF GOODS AND CHATTELS

This is Schedule 'A' attached to and forming part of the Bill of Sale dated the 28th day of September 2005, between CPR Leasing Ltd. as Seller and Key Equipment Finance Canada Ltd. as Buyer.

One hundred and twenty two 1998 built Johnstown America Corp. 53 foot long Aluminum Flat Floor BethGon Coalporters bearing Unit numbers LUSX 4700 through LUSX 4821 all inclusive.

PROVINCE OF ALBERTA)
)
CITY OF CALGARY) SS.:

On this ¹² 12 day of September, 2005, before me personally appeared J. Joseph Doolan, to me personally known, who, being by me duly sworn, says that he is Vice President Treasurer of CPR LEASING LTD., that the instrument was signed on behalf of said company by authority of its board of directors, and she acknowledged that the execution of the foregoing instrument was the free act and deed of said company.



DON BARNHILL
Notary Public
Barrister and Solicitor
Suite 920, 401 - 9th Avenue SW
Calgary, AB T2P 4Z4
Telephone: 319-6183

PROVINCE OF ONTARIO)
)
CITY OF BURLINGTON) SS.:

On this ____ day of September, 2005, before me personally appeared Mark Reichling, to me personally known, who, being by me duly sworn, says that he is Director of KEY EQUIPMENT FINANCE CANADA LTD., that the instrument was signed on behalf of said corporation by authority of its board of directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

Notary Public

My commission expires

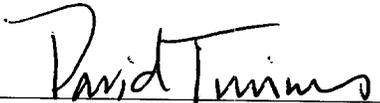
PROVINCE OF ALBERTA)
)
CITY OF CALGARY) SS.:

On this ___ day of September, 2005, before me personally appeared J. Joseph Doolan, to me personally known, who, being by me duly sworn, says that he is Vice President Treasurer of CPR LEASING LTD., that the instrument was signed on behalf of said company by authority of its board of directors, and she acknowledged that the execution of the foregoing instrument was the free act and deed of said company.

Notary Public

PROVINCE OF ONTARIO)
)
CITY OF BURLINGTON) SS.:

On this th 28 day of September, 2005, before me personally appeared Mark Reichling, to me personally known, who, being by me duly sworn, says that he is Director of KEY EQUIPMENT FINANCE CANADA LTD., that the instrument was signed on behalf of said corporation by authority of its board of directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.



Notary Public

My commission expires: N/A