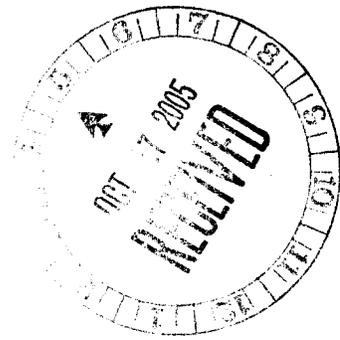


ALVORD AND ALVORD  
ATTORNEYS AT LAW  
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WASHINGTON, D.C.

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OF COUNSEL  
URBAN A. LESTER

October 17, 2005

RECORDATION NO. 25914 FILED

OCT 17 '05 4-50 PM

SURFACE TRANSPORTATION BOARD

Mr. Vernon A. Williams  
Secretary  
Surface Transportation Board  
Washington, D.C. 20423

Re: NURAIL/KEFC No. 1

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Assignment and Assumption Agreement, dated as of September 30, 2005, 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:

Seller-: GE Railcar Services  
Suite 2100, 530 8th Avenue S.W.  
Calgary, Alberta, T2P 3S8

Buyer: NuRail Canada ULC  
480 West Dussel Drive  
Suite R  
Maumee, Ohio 43537

Mr. Vernon A. Williams  
October 17, 2005  
Page 2

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

392 cars within the following series as more particularly set forth in the equipment schedule attached to the document:

AGLF 488635, AGLF 488710 and AGLF 489337  
CPAA 629017 - CPAA 629583  
NAHX 12169 - NAHX 890654  
TRNX 500053 and TRNX 500063  
WCFX 4524 - WCFX 4572

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

Assignment and Assumption Agreement.

Also enclosed is a check in the amount of \$33.00 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,

  
Robert W. Alvord  


RWA/anm  
Enclosures

OCT 17 '05

4-50 PM

**ASSIGNMENT AND ASSUMPTION AGREEMENT**

SURFACE TRANSPORTATION BOARD

This ASSIGNMENT AND ASSUMPTION AGREEMENT, dated as of June 27, 2005 (this "Agreement"), is between GE Railcar Services, a general partnership established under the laws of the Province of Ontario (the "Seller"), and NuRail Canada ULC, an unlimited liability company organized under the laws of the Province of Nova Scotia (the "Buyer").

**RECITALS**

WHEREAS, the Buyer and the Seller have entered into that certain Purchase Agreement, dated as of June 27, 2005 (the "Purchase Agreement"), providing for the purchase of the Ownership Interest by the Buyer from the Seller, subject to the terms and conditions set forth therein; and

WHEREAS, the Purchase Agreement contemplates the execution and delivery of this Agreement by the Seller and the Buyer.

NOW, THEREFORE, in consideration of the foregoing and for other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, the parties hereto agree as follows.

**AGREEMENT**

1. **Definitions.** Capitalized terms used herein without definition shall have the meanings assigned to them in Section 4 of this Agreement.

2. **Assignment.** Effective as to each unit of Equipment on the Closing Date, the Seller sells to the Buyer all of the Seller's rights, title and interest in and to such unit and assigns to the Buyer all of the Seller's rights and obligations under the Leases and, solely as they pertain to the Lease, the Master Lease (the "Operative Agreements"). Notwithstanding the foregoing assignment, the Seller shall continue to be entitled to the benefit of any right to indemnification for tax or other matters which arose or may arise from or be related to any event or circumstance occurring or in existence prior to the Closing Date, as specified in the Purchase Agreement.

3. **Acceptance of Assignment; Assumption of Obligations; Effect of Assignment.** The Buyer accepts the assignment contained in Section 2 hereof and, in respect of the period on and after the Closing Date, assumes all obligations of the Seller under, and agrees to be bound to the same extent as the Seller by all the terms of, the Operative Agreements. Effective on and after the Closing Date, the Buyer shall be deemed to stand in the place of the Seller for all purposes under the Operative Agreements and each reference in the Operative Agreements to the Seller shall be deemed to mean the Buyer. The Seller, in respect of the period on and after the Closing Date, is released of all obligations of the Seller under the Operative Agreements.

4. **Definitions.** Except as otherwise specified or as the context may otherwise require, the following terms have the meanings set forth below whenever used in this Agreement (terms defined in the singular to have a correlative meaning when used in the plural and vice versa).

**Bill of Sale:** the bill of sale in the form of Exhibit I hereto.

**Closing Date:** the date of the Bill of Sale.

**Equipment:** the units of equipment listed on Schedule 1 hereto.

**Leases:** Rider No. 224, dated May 20, 2005, between Seller and Lessee.

**Lessee:** Canadian Pacific Railway Company.

**Master Lease:** Master Railcar Full Service Lease Agreement, dated as of September 1, 1997, by and between Lessee and Seller.

**Ownership Interest:** the Seller's rights, title and interest in and to the Equipment and the Seller's rights and obligations under the Operative Agreements.

5. **Amendments.** No provision of this Agreement may be amended, modified or waived except by written agreement duly executed by each of the parties hereto.

6. **Notices.** All notices, requests or other communications to or upon any party hereto in connection herewith shall be given in the manner prescribed by Section 10.5 of the Purchase Agreement.

7. **Headings.** The section headings used in this Agreement are for convenience of reference only and shall not be used or construed to define, interpret, expand or limit any provision hereof.

8. **Counterparts.** This Agreement may be executed in separate counterparts, each of which when so executed shall be deemed to be an original and all of which taken together shall constitute one and the same agreement.

9. **Governing Law.** This Agreement shall be governed by, and construed and enforced in accordance with, the laws of the Province of Ontario and the federal laws of Canada applicable therein.

10. **Entire Agreement.** This Agreement, the Purchase Agreement, and the Bill of Sale (together with their exhibits and schedules) represent the entire agreement of the parties with respect to the subject matter hereof and thereof and supersede and cancel any prior oral or written agreement, letter of intent or understanding with respect to such subject matter.

IN WITNESS WHEREOF, this Agreement has been duly executed by the parties hereto on the date first above written.

**GE RAILCAR SERVICES**

By:   
Name: J B FRENCH  
Title: VP Finance

**NURAIL CANADA ULC**

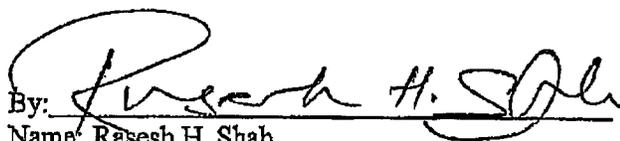
By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

IN WITNESS WHEREOF, this Agreement has been duly executed by the parties hereto on the date first above written.

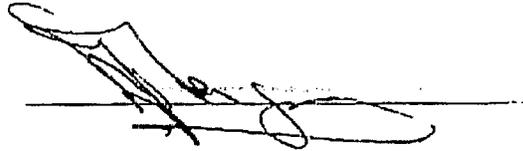
**GE RAILCAR SERVICES**

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

**NURAIL CANADA ULC**

By:   
Name: Rasesh H. Shah  
Title: Director & President/Secretary

I, James G. Fergusson, certify that I am Vice President-Finance of GE Railcar Services, a partnership formed under the laws of the Province of Ontario, that the Assignment and Assumption Agreement dated March 28, 2005 between GE Railcar Services and NuRail Canada ULC as signed on behalf of the partnership by authority of its Board of Management, and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the partnership. I further declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed on August 12, 2005

A handwritten signature in black ink, appearing to read "James G. Fergusson", is written over a horizontal line. The signature is stylized and somewhat cursive.

I certify that I hold the title set forth below, that this instrument was signed on behalf of the NuRail Canada Inc. by authority of its Management Committee and that I acknowledge that the execution of the foregoing instrument was the free act and deed of Rasesh H. Shah, President, Secretary of NuRail Canada Inc. I further declare under penalty of perjury that the foregoing is true and correct.

By:



Name: Rasesh H. Shah

Title: President, Secretary

**EXHIBIT I**

**FORM OF BILL OF SALE**

For good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, GE Railcar Services ("Seller"), does hereby sell, transfer and assign to NuRail Canada ULC ("Buyer") all of Seller's rights, title and interest in and to the equipment described in Schedule 1 hereto, subject to the terms and conditions of the Purchase Agreement, dated as of June \_\_, 2005, between Seller and Buyer, and the Assignment and Assumption Agreement, dated June \_\_, 2005, between Seller and Buyer.

**GE RAILCAR SERVICES**

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

## Schedule A

<u>Unit Count</u>	<u>Lessee</u>	<u>AAR</u>		<u>Unit Count</u>	<u>Lessee</u>	<u>AAR</u>	
		<u>Reporting Mark</u>				<u>Reporting Mark</u>	
1	Canadian Pacific	AGLF	488635	51	Canadian Pacific	CPAA	629199
2	Canadian Pacific	AGLF	488710	52	Canadian Pacific	CPAA	629201
3	Canadian Pacific	AGLF	489337	53	Canadian Pacific	CPAA	629202
4	Canadian Pacific	CPAA	629017	54	Canadian Pacific	CPAA	629205
5	Canadian Pacific	CPAA	629018	55	Canadian Pacific	CPAA	629206
6	Canadian Pacific	CPAA	629019	56	Canadian Pacific	CPAA	629207
7	Canadian Pacific	CPAA	629020	57	Canadian Pacific	CPAA	629209
8	Canadian Pacific	CPAA	629050	58	Canadian Pacific	CPAA	629210
9	Canadian Pacific	CPAA	629052	59	Canadian Pacific	CPAA	629211
10	Canadian Pacific	CPAA	629054	60	Canadian Pacific	CPAA	629212
11	Canadian Pacific	CPAA	629056	61	Canadian Pacific	CPAA	629213
12	Canadian Pacific	CPAA	629062	62	Canadian Pacific	CPAA	629214
13	Canadian Pacific	CPAA	629063	63	Canadian Pacific	CPAA	629215
14	Canadian Pacific	CPAA	629064	64	Canadian Pacific	CPAA	629217
15	Canadian Pacific	CPAA	629065	65	Canadian Pacific	CPAA	629218
16	Canadian Pacific	CPAA	629066	66	Canadian Pacific	CPAA	629219
17	Canadian Pacific	CPAA	629079	67	Canadian Pacific	CPAA	629223
18	Canadian Pacific	CPAA	629086	68	Canadian Pacific	CPAA	629225
19	Canadian Pacific	CPAA	629088	69	Canadian Pacific	CPAA	629226
20	Canadian Pacific	CPAA	629090	70	Canadian Pacific	CPAA	629227
21	Canadian Pacific	CPAA	629091	71	Canadian Pacific	CPAA	629228
22	Canadian Pacific	CPAA	629094	72	Canadian Pacific	CPAA	629229
23	Canadian Pacific	CPAA	629095	73	Canadian Pacific	CPAA	629230
24	Canadian Pacific	CPAA	629100	74	Canadian Pacific	CPAA	629231
25	Canadian Pacific	CPAA	629107	75	Canadian Pacific	CPAA	629232
26	Canadian Pacific	CPAA	629109	76	Canadian Pacific	CPAA	629233
27	Canadian Pacific	CPAA	629111	77	Canadian Pacific	CPAA	629234
28	Canadian Pacific	CPAA	629117	78	Canadian Pacific	CPAA	629235
29	Canadian Pacific	CPAA	629118	79	Canadian Pacific	CPAA	629236
30	Canadian Pacific	CPAA	629120	80	Canadian Pacific	CPAA	629237
31	Canadian Pacific	CPAA	629121	81	Canadian Pacific	CPAA	629238
32	Canadian Pacific	CPAA	629123	82	Canadian Pacific	CPAA	629239
33	Canadian Pacific	CPAA	629127	83	Canadian Pacific	CPAA	629241
34	Canadian Pacific	CPAA	629131	84	Canadian Pacific	CPAA	629242
35	Canadian Pacific	CPAA	629132	85	Canadian Pacific	CPAA	629243
36	Canadian Pacific	CPAA	629134	86	Canadian Pacific	CPAA	629244
37	Canadian Pacific	CPAA	629137	87	Canadian Pacific	CPAA	629245
38	Canadian Pacific	CPAA	629138	88	Canadian Pacific	CPAA	629246
39	Canadian Pacific	CPAA	629139	89	Canadian Pacific	CPAA	629247
40	Canadian Pacific	CPAA	629143	90	Canadian Pacific	CPAA	629248
41	Canadian Pacific	CPAA	629157	91	Canadian Pacific	CPAA	629249
42	Canadian Pacific	CPAA	629158	92	Canadian Pacific	CPAA	629250
43	Canadian Pacific	CPAA	629162	93	Canadian Pacific	CPAA	629251
44	Canadian Pacific	CPAA	629166	94	Canadian Pacific	CPAA	629252
45	Canadian Pacific	CPAA	629172	95	Canadian Pacific	CPAA	629253
46	Canadian Pacific	CPAA	629174	96	Canadian Pacific	CPAA	629254
47	Canadian Pacific	CPAA	629187	97	Canadian Pacific	CPAA	629255
48	Canadian Pacific	CPAA	629190	98	Canadian Pacific	CPAA	629258
49	Canadian Pacific	CPAA	629191	99	Canadian Pacific	CPAA	629259
50	Canadian Pacific	CPAA	629195	100	Canadian Pacific	CPAA	629260

<b>AAR</b>				<b>AAR</b>			
<b>Unit Count</b>	<b>Lessee</b>	<b>Reporting Mark</b>		<b>Unit Count</b>	<b>Lessee</b>	<b>Reporting Mark</b>	
101	Canadian Pacific	CPAA	629262	151	Canadian Pacific	CPAA	629351
102	Canadian Pacific	CPAA	629263	152	Canadian Pacific	CPAA	629352
103	Canadian Pacific	CPAA	629264	153	Canadian Pacific	CPAA	629353
104	Canadian Pacific	CPAA	629267	154	Canadian Pacific	CPAA	629354
105	Canadian Pacific	CPAA	629268	155	Canadian Pacific	CPAA	629356
106	Canadian Pacific	CPAA	629269	156	Canadian Pacific	CPAA	629361
107	Canadian Pacific	CPAA	629270	157	Canadian Pacific	CPAA	629363
108	Canadian Pacific	CPAA	629271	158	Canadian Pacific	CPAA	629364
109	Canadian Pacific	CPAA	629272	159	Canadian Pacific	CPAA	629384
110	Canadian Pacific	CPAA	629273	160	Canadian Pacific	CPAA	629563
111	Canadian Pacific	CPAA	629274	161	Canadian Pacific	NAHX	12169
112	Canadian Pacific	CPAA	629275	162	Canadian Pacific	NAHX	46124
113	Canadian Pacific	CPAA	629276	163	Canadian Pacific	NAHX	46216
114	Canadian Pacific	CPAA	629277	164	Canadian Pacific	NAHX	46260
115	Canadian Pacific	CPAA	629278	165	Canadian Pacific	NAHX	47428
116	Canadian Pacific	CPAA	629279	166	Canadian Pacific	NAHX	49124
117	Canadian Pacific	CPAA	629280	167	Canadian Pacific	NAHX	49150
118	Canadian Pacific	CPAA	629281	168	Canadian Pacific	NAHX	49164
119	Canadian Pacific	CPAA	629282	169	Canadian Pacific	NAHX	49182
120	Canadian Pacific	CPAA	629283	170	Canadian Pacific	NAHX	49212
121	Canadian Pacific	CPAA	629284	171	Canadian Pacific	NAHX	49307
122	Canadian Pacific	CPAA	629285	172	Canadian Pacific	NAHX	49345
123	Canadian Pacific	CPAA	629286	173	Canadian Pacific	NAHX	49722
124	Canadian Pacific	CPAA	629287	174	Canadian Pacific	NAHX	50499
125	Canadian Pacific	CPAA	629288	175	Canadian Pacific	NAHX	50755
126	Canadian Pacific	CPAA	629289	176	Canadian Pacific	NAHX	50865
127	Canadian Pacific	CPAA	629290	177	Canadian Pacific	NAHX	50991
128	Canadian Pacific	CPAA	629291	178	Canadian Pacific	NAHX	52814
129	Canadian Pacific	CPAA	629292	179	Canadian Pacific	NAHX	52938
130	Canadian Pacific	CPAA	629293	180	Canadian Pacific	NAHX	52974
131	Canadian Pacific	CPAA	629294	181	Canadian Pacific	NAHX	53615
132	Canadian Pacific	CPAA	629295	182	Canadian Pacific	NAHX	53623
133	Canadian Pacific	CPAA	629329	183	Canadian Pacific	NAHX	53655
134	Canadian Pacific	CPAA	629330	184	Canadian Pacific	NAHX	54144
135	Canadian Pacific	CPAA	629334	185	Canadian Pacific	NAHX	54156
136	Canadian Pacific	CPAA	629335	186	Canadian Pacific	NAHX	54160
137	Canadian Pacific	CPAA	629336	187	Canadian Pacific	NAHX	54163
138	Canadian Pacific	CPAA	629337	188	Canadian Pacific	NAHX	54317
139	Canadian Pacific	CPAA	629338	189	Canadian Pacific	NAHX	54322
140	Canadian Pacific	CPAA	629339	190	Canadian Pacific	NAHX	54408
141	Canadian Pacific	CPAA	629340	191	Canadian Pacific	NAHX	54419
142	Canadian Pacific	CPAA	629341	192	Canadian Pacific	NAHX	54432
143	Canadian Pacific	CPAA	629342	193	Canadian Pacific	NAHX	54637
144	Canadian Pacific	CPAA	629343	194	Canadian Pacific	NAHX	54648
145	Canadian Pacific	CPAA	629344	195	Canadian Pacific	NAHX	54657
146	Canadian Pacific	CPAA	629345	196	Canadian Pacific	NAHX	54663
147	Canadian Pacific	CPAA	629346	197	Canadian Pacific	NAHX	54680
148	Canadian Pacific	CPAA	629347	198	Canadian Pacific	NAHX	54695
149	Canadian Pacific	CPAA	629349	199	Canadian Pacific	NAHX	54696
150	Canadian Pacific	CPAA	629350	200	Canadian Pacific	NAHX	54698

<b>AAR</b>				<b>AAR</b>			
<b>Unit Count</b>	<b>Lessee</b>	<b>Reporting Mark</b>		<b>Unit Count</b>	<b>Lessee</b>	<b>Reporting Mark</b>	
201	Canadian Pacific	NAHX	54700	251	Canadian Pacific	NAHX	172156
202	Canadian Pacific	NAHX	54725	252	Canadian Pacific	NAHX	172164
203	Canadian Pacific	NAHX	54759	253	Canadian Pacific	NAHX	172167
204	Canadian Pacific	NAHX	57457	254	Canadian Pacific	NAHX	172176
205	Canadian Pacific	NAHX	63272	255	Canadian Pacific	NAHX	172177
206	Canadian Pacific	NAHX	63438	256	Canadian Pacific	NAHX	172178
207	Canadian Pacific	NAHX	63492	257	Canadian Pacific	NAHX	172187
208	Canadian Pacific	NAHX	63500	258	Canadian Pacific	NAHX	172198
209	Canadian Pacific	NAHX	63506	259	Canadian Pacific	NAHX	172207
210	Canadian Pacific	NAHX	82056	260	Canadian Pacific	NAHX	172216
211	Canadian Pacific	NAHX	82071	261	Canadian Pacific	NAHX	172241
212	Canadian Pacific	NAHX	82133	262	Canadian Pacific	NAHX	172246
213	Canadian Pacific	NAHX	82146	263	Canadian Pacific	NAHX	172251
214	Canadian Pacific	NAHX	82154	264	Canadian Pacific	NAHX	172260
215	Canadian Pacific	NAHX	82219	265	Canadian Pacific	NAHX	172274
216	Canadian Pacific	NAHX	82220	266	Canadian Pacific	NAHX	172334
217	Canadian Pacific	NAHX	82250	267	Canadian Pacific	NAHX	172335
218	Canadian Pacific	NAHX	82256	268	Canadian Pacific	NAHX	172338
219	Canadian Pacific	NAHX	82269	269	Canadian Pacific	NAHX	172339
220	Canadian Pacific	NAHX	82271	270	Canadian Pacific	NAHX	172364
221	Canadian Pacific	NAHX	82307	271	Canadian Pacific	NAHX	172366
222	Canadian Pacific	NAHX	82330	272	Canadian Pacific	NAHX	172384
223	Canadian Pacific	NAHX	82352	273	Canadian Pacific	NAHX	172402
224	Canadian Pacific	NAHX	82372	274	Canadian Pacific	NAHX	172411
225	Canadian Pacific	NAHX	82378	275	Canadian Pacific	NAHX	172415
226	Canadian Pacific	NAHX	82386	276	Canadian Pacific	NAHX	172427
227	Canadian Pacific	NAHX	82403	277	Canadian Pacific	NAHX	172499
228	Canadian Pacific	NAHX	82410	278	Canadian Pacific	NAHX	190535
229	Canadian Pacific	NAHX	82462	279	Canadian Pacific	NAHX	190645
230	Canadian Pacific	NAHX	82493	280	Canadian Pacific	NAHX	455064
231	Canadian Pacific	NAHX	82500	281	Canadian Pacific	NAHX	455551
232	Canadian Pacific	NAHX	82523	282	Canadian Pacific	NAHX	465064
233	Canadian Pacific	NAHX	82525	283	Canadian Pacific	NAHX	465093
234	Canadian Pacific	NAHX	82526	284	Canadian Pacific	NAHX	465180
235	Canadian Pacific	NAHX	82531	285	Canadian Pacific	NAHX	465204
236	Canadian Pacific	NAHX	82547	286	Canadian Pacific	NAHX	465209
237	Canadian Pacific	NAHX	172008	287	Canadian Pacific	NAHX	465239
238	Canadian Pacific	NAHX	172016	288	Canadian Pacific	NAHX	465268
239	Canadian Pacific	NAHX	172019	289	Canadian Pacific	NAHX	465273
240	Canadian Pacific	NAHX	172026	290	Canadian Pacific	NAHX	465278
241	Canadian Pacific	NAHX	172042	291	Canadian Pacific	NAHX	465295
242	Canadian Pacific	NAHX	172081	292	Canadian Pacific	NAHX	465308
243	Canadian Pacific	NAHX	172084	293	Canadian Pacific	NAHX	465310
244	Canadian Pacific	NAHX	172085	294	Canadian Pacific	NAHX	465312
245	Canadian Pacific	NAHX	172089	295	Canadian Pacific	NAHX	465314
246	Canadian Pacific	NAHX	172105	296	Canadian Pacific	NAHX	465315
247	Canadian Pacific	NAHX	172106	297	Canadian Pacific	NAHX	465316
248	Canadian Pacific	NAHX	172128	298	Canadian Pacific	NAHX	465317
249	Canadian Pacific	NAHX	172134	299	Canadian Pacific	NAHX	465319
250	Canadian Pacific	NAHX	172150	300	Canadian Pacific	NAHX	465320

<u>Unit Count</u>	<u>Lessee</u>	<u>AAR</u>	
		<u>Reporting Mark</u>	
301	Canadian Pacific	NAHX	465321
302	Canadian Pacific	NAHX	465324
303	Canadian Pacific	NAHX	465325
304	Canadian Pacific	NAHX	465328
305	Canadian Pacific	NAHX	465329
306	Canadian Pacific	NAHX	465330
307	Canadian Pacific	NAHX	465331
308	Canadian Pacific	NAHX	465333
309	Canadian Pacific	NAHX	465334
310	Canadian Pacific	NAHX	465369
311	Canadian Pacific	NAHX	465420
312	Canadian Pacific	NAHX	465436
313	Canadian Pacific	NAHX	465437
314	Canadian Pacific	NAHX	465439
315	Canadian Pacific	NAHX	465887
316	Canadian Pacific	NAHX	465889
317	Canadian Pacific	NAHX	465890
318	Canadian Pacific	NAHX	465896
319	Canadian Pacific	NAHX	465913
320	Canadian Pacific	NAHX	465915
321	Canadian Pacific	NAHX	465923
322	Canadian Pacific	NAHX	465924
323	Canadian Pacific	NAHX	467078
324	Canadian Pacific	NAHX	467102
325	Canadian Pacific	NAHX	467104
326	Canadian Pacific	NAHX	467145
327	Canadian Pacific	NAHX	476702
328	Canadian Pacific	NAHX	477071
329	Canadian Pacific	NAHX	477118
330	Canadian Pacific	NAHX	477125
331	Canadian Pacific	NAHX	479435
332	Canadian Pacific	NAHX	479443
333	Canadian Pacific	NAHX	479455
334	Canadian Pacific	NAHX	479475
335	Canadian Pacific	NAHX	479640
336	Canadian Pacific	NAHX	479765
337	Canadian Pacific	NAHX	479767
338	Canadian Pacific	NAHX	479771
339	Canadian Pacific	NAHX	479796
340	Canadian Pacific	NAHX	483473
341	Canadian Pacific	NAHX	483475
342	Canadian Pacific	NAHX	485084
343	Canadian Pacific	NAHX	488401
344	Canadian Pacific	NAHX	490176
345	Canadian Pacific	NAHX	490177
346	Canadian Pacific	NAHX	490178
347	Canadian Pacific	NAHX	490179
348	Canadian Pacific	NAHX	490183

<u>Unit Count</u>	<u>Lessee</u>	<u>AAR</u>	
		<u>Reporting Mark</u>	
351	Canadian Pacific	NAHX	490208
352	Canadian Pacific	NAHX	490212
353	Canadian Pacific	NAHX	490216
354	Canadian Pacific	NAHX	490217
355	Canadian Pacific	NAHX	490233
356	Canadian Pacific	NAHX	490234
357	Canadian Pacific	NAHX	490239
358	Canadian Pacific	NAHX	490242
359	Canadian Pacific	NAHX	490266
360	Canadian Pacific	NAHX	490273
361	Canadian Pacific	NAHX	490274
362	Canadian Pacific	NAHX	490275
363	Canadian Pacific	NAHX	490293
364	Canadian Pacific	NAHX	490297
365	Canadian Pacific	NAHX	490298
366	Canadian Pacific	NAHX	490314
367	Canadian Pacific	NAHX	490318
368	Canadian Pacific	NAHX	490319
369	Canadian Pacific	NAHX	490320
370	Canadian Pacific	NAHX	490321
371	Canadian Pacific	NAHX	490322
372	Canadian Pacific	NAHX	490328
373	Canadian Pacific	NAHX	490329
374	Canadian Pacific	NAHX	490340
375	Canadian Pacific	NAHX	490342
376	Canadian Pacific	NAHX	490456
377	Canadian Pacific	NAHX	800038
378	Canadian Pacific	NAHX	800508
379	Canadian Pacific	NAHX	800660
380	Canadian Pacific	NAHX	801052
381	Canadian Pacific	NAHX	801061
382	Canadian Pacific	NAHX	801300
383	Canadian Pacific	NAHX	890532
384	Canadian Pacific	NAHX	890598
385	Canadian Pacific	NAHX	890654
386	Canadian Pacific	TRNX	500053
387	Canadian Pacific	TRNX	500063
388	Canadian Pacific	WCFX	4524
389	Canadian Pacific	WCFX	4532
390	Canadian Pacific	WCFX	4547
391	Canadian Pacific	WCFX	4559
392	Canadian Pacific	WCFX	4572

349	Canadian Pacific	NAHX	490200
350	Canadian Pacific	NAHX	490205

CERTIFICATION

I, Edward M. Luria, an attorney licensed to practice in the District of Columbia, the State of Delaware and the Commonwealth of Pennsylvania, 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: October 14, 2005



Edward M. Luria