

SEP 26 '06 -3 3 0 PM

ALVORD AND ALVORD
ATTORNEYS AT LAW
1050 SEVENTEENTH STREET, N.W.

SUITE 301
WASHINGTON, D.C.

20036

(202) 393-2266

FAX (202) 393-2156

E-MAIL alvordlaw@aol.com

SURFACE TRANSPORTATION BOARD

OF COUNSEL
URBAN A. LESTER

ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

September 26, 2006

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

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Notice, dated as of September 26, 2006, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease (1999B-2) previously filed with the Board under Recordation Number 22436.

The name and address of the party to the enclosed document are:

Lessee: Bombardier Capital Rail Inc.
(f/k/a NorRail, Inc.)
12735 Gran Bay Parkway West
Suite 1000
Jacksonville, FL 32258

[Lessor: Manufacturers and Traders Trust Company
(successor to Allfirst Financial Center National
Association)
25 South Charles Street
Baltimore, MD 21202]

Mr. Vernon A. Williams
September 26, 2006
Page 2

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

1 railcar: reporting mark and road number has changed from TR 32074 to NRLX 32074.

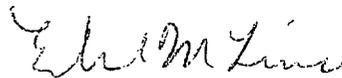
A short summary of the document to appear in the index is:

Notice.

Also enclosed is a check in the amount of \$34.00 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,



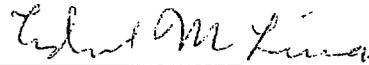
Edward M. Luria

RWA/sem
Enclosures

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: September 26, 2006



Edward M. Luria