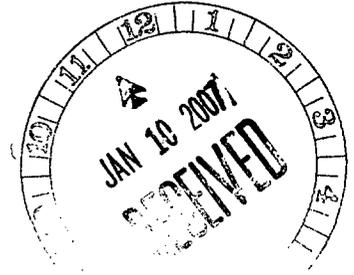


RECORDATION NO. 21645-B FILED

JAN 10 '07

1-13 PM

SURFACE TRANSPORTATION BOARD



## FIRST UNION RAIL

One O'Hare Centre  
6250 River Road, Suite 500  
Rosemont, IL 60018-4214

VIA UPS 2<sup>nd</sup> DAY AIR

January 8, 2007

Mr. Vernon E. Williams  
Surface Transportation Board  
1925 K Street, N.W., Room 704  
Washington, DC 20423-0001  
Attn: Recordation of Railroad Equipment

**Re: Memorandum of Termination of Lease**

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 Termination of Lease dated December 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 Assignment which was duly filed on February 7, 2002 at 10:04 a.m. with the Commission under Recordation Number 21645-A. The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation  
6250 River Road, Suite 5000  
Rosemont, IL 60018

Lessee: United States Sugar Corporation  
111 Ponce de Leon Avenue  
Clewiston, FL 33440

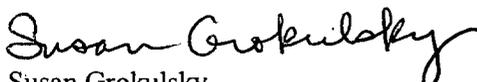
The enclosed document is for one hundred twenty-five (125) 50' 70-ton boxcars, with car numbers SCFE 23000 - 23124 inclusive, which have been terminated in all respects and are no longer covered under the Lease.

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

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 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) 384-5355. Thank you for your cooperation in this matter.

Very truly yours,

  
Susan Grokulska  
Manager of Documentation

Enclosures

(USS007)

MEMORANDUM OF LEASE TERMINATION - RIDER NO. 1

THIS MEMORANDUM OF LEASE TERMINATION (the "Memorandum") is made and entered into as of December 26, 2006 by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and United States Sugar Corporation ("Lessee"), a Delaware corporation.

WITNESSETH:

Lessor and Lessee entered into that certain Lease Agreement dated as of August 19, 1998 and Rider Nos. 1 and 2 dated August 25, 1998 and January 14, 2002 (the "Lease"), whereby Lessor leased to Lessee railcars (the "Railcars") as described in more particular on Exhibit A attached hereto; and

Lessor and Lessee entered into that certain Memorandum of Lease Agreement dated as of January 14, 2002, evidencing the above described lease of such Railcars, which was recorded with the Surface Transportation Board on September 11, 1998 at 11:46 a.m. under Recordation Number 21645 and on February 7, 2002 at 10:04 a.m. under Recordation Number 21645-A, pursuant to the provisions of 49 U.S.C. Section 11301(a).

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed, by their respective officers duly authorized as of the date and year first above written, to evidence upon the public record, the termination of such Lease of such Railcars.

RECORDATION NO: 21645-B FILED

JAN 10 '07

1-13 PM

LESSOR:

FIRST UNION RAIL CORPORATION

RICHARD F. SEYMOUR  
VICE PRESIDENT SALES & MARKETING

SURFACE TRANSPORTATION BOARD

Name: RICHARD F. SEYMOUR

Title: Vice President Sales & Marketing

Signature: Richard F. Seymour

STATE OF ILLINOIS

COUNTY OF COOK

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

WITNESS my hand and official stamp or seal, this 26<sup>th</sup> day of December, 2006.

Susan Grokulska  
Notary Public

My Commission Expires:

8-14-2008



LESSEE:

UNITED STATES SUGAR CORPORATION

By: Malcolm Wade Jr  
Name: \_\_\_\_\_

Title: SENIOR VICE PRESIDENT, SUGAR OPERATIONS

PRINT NAME: MALCOLM S. WADE JR.  
Signature: \_\_\_\_\_

STATE OF FLORIDA

COUNTY OF HENDRY

I, EDUARDO ALMEIDA, a Notary Public for the State and County aforesaid, certify that MALCOLM S. WADE, JR., SENIOR V.P., UNITED STATES SUGAR CORP. personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum, *who is personally known to me, who acknowledged that he executed the foregoing Memorandum on behalf of and with the full binding authority of United States Sugar Corporation and who did take an oath*

WITNESS my hand, this 15<sup>th</sup> day of November, 2006.

[Signature]  
Notary Public

My Commission Expires:  
September 7, 2010

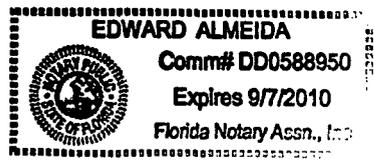


EXHIBIT A - MEMORANDUM OF TERMINATION

NUMBER OF CARS: One hundred twenty-five (125)  
DESCRIPTION OF CARS: 50' 70-ton Plate B Boxcars  
CAR NUMBERS: SCFE 23000-23124