



CORPORATION SERVICE COMPANY

RECORDATION NO. 26811 FILED

FEB 20 '07

2-54 PM

SURFACE TRANSPORTATION BOARD

February 13, 2007

Barbara Saddler
Surface Transportation Board
Recordation Office
1925 K Street NW Suite 70
Washington, DC 20423
202-565-1656

RE: 755080/005

Dear Barbara:

Please process the enclosed documents for the service indicated below:

COMMIT DATE: 02/21/2007

PLEASE NOTIFY OUR OFFICE IF COMMIT DATE CANNOT BE MET.

Primary STB Filing

A check is enclosed in the amount of \$34.00 to: Surface Transportation Board

Mailing instructions:

Forward the filing acknowledgement to our office. Appropriate FedEx envelopes have been provided for your use.

Special instructions:

Lessee:

Degt Empress US Corporation
c/o Duke Energy Empress LP
Suite 2600, 425 1st Street SW
Calgary, AB T2P3L8

Lessor:

The CIT Group/Equipment Financing Inc.
1211 Avenue of the Americas
New York, NY 10036

Thank you for your assistance in this matter.
Sincerely,

April O'Shea 1-800-995-5071 ext. 3813
Motor Vehicle Specialist



MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 7th day of December, 2006 is made by THE CIT GROUP/EQUIPMENT FINANCING, INC., a Delaware corporation, with an address at 1211 Avenue of the Americas, New York, New York 10036 (the "Lessor"), and DEGT EMPRESS US CORPORATION, a Delaware corporation, with an address at c/o Duke Energy Empress LP, Suite 2600, 425 1st Street SW, Calgary, AB T2P 3L8 (the "Lessee" and, together with the Lessor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor and the Lessee entered into that certain Master Railcar Lease (the "Lease") dated as of December 7/06 covering the equipment listed on Schedule A hereto (the "Equipment").

WHEREAS, the Parties wish to show for the public record the existence of the aforesaid Schedule, the respective interests therein of the Parties and accordingly the Parties have caused this Memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Lessor hereby leases and confirms the lease of the Equipment to the Lessee in accordance with the terms and conditions of the Lease, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessor. I further declare under penalty of perjury that the foregoing is true and correct.

THE CIT GROUP/EQUIPMENT FINANCING, INC.

By: William Pyl
Name: WILLIAM P. PYL
Title: VP

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I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessee. I further declare under penalty of perjury that the foregoing is true and correct.

DEGT EMPRESS US CORPORATION

By: Patrick Gibson
Name: Patrick Gibson
Title: VP

By: A N Harris
Name: A-N HARRIS
Title: VP & CFO

Schedule A

Number of Cars

Equipment Description

19 33,600 gallon capacity pressure tank car, 112J34OW

1	DBUX	340014
2	DBUX	340029
3	DBUX	340042
4	DBUX	340045
5	DBUX	340050
6	DBUX	340054
7	DBUX	340072
8	DBUX	340134
9	DBUX	340137
10	DBUX	340143
11	DBUX	340148
12	DBUX	340178
13	DBUX	340185
14	DBUX	340186
15	DBUX	340210
16	DBUX	340217
17	DBUX	340235
18	DBUX	340236
19	DBUX	340247