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ELIAS C. ALVORD (1942)  
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OF COUNSEL  
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October 5, 2007

RECORDATION NO. 27195 FILED

OCT 05 '07 -3 3 0 PM

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

SURFACE TRANSPORTATION BOARD

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease, dated as of October 5, 2007, 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:

Lessor: Siemens Financial Services, Inc.  
170 Wood Avenue South  
Iselin, NY 08830

Lessee: Allied Recycling, Inc.  
3770 Veronica S. Shoemaker Blvd.  
Fort Myers, FL 33916

Mr. Vernon A. Williams  
October 5, 2007  
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A description of the railroad equipment covered by the enclosed document is:

15 gondola railcars within the series ALIX 102608 – ALIX 102951 (previously marked within the series UNPX 102608 – UNPX 102951) as more particularly set forth in the equipment schedule attached to the document.

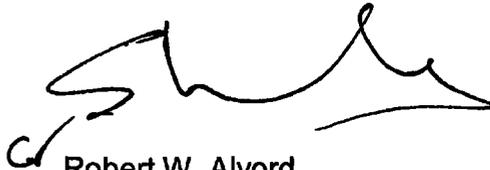
A short summary of the document to appear in the index is:

Memorandum of Lease.

Also enclosed is a check in the amount of \$35.00 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/sem  
Enclosures

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MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

WITNESSETH

This Memorandum of Lease is entered into as of the 5<sup>th</sup> day of October, 2007 (the "Lease Date"), by and between Siemens Financial Services, Inc., a Delaware corporation, having its principal place of business at 170 Wood Avenue South, Iselin, New Jersey 08830 ("Lessor"), and Allied Recycling, Inc., a Florida corporation, having its principal place of business at 3770 Veronica S. Shoemaker Blvd., Fort Myers, FL 33916 ("Lessee").

1. Lessor and Lessee are parties to that certain Master Equipment Lease Agreement dated August 22, 2007 the Lease Date (the "Lease") and Equipment Schedule No. 729-0015801-002 dated the Lease Date (the "Schedule"), whereby Lessor leases to Lessee fifteen (15) railcars bearing railroad reporting marks as noted on attached Exhibit A (collectively, the "Railcars") for the term of Sixty (60) months starting on the Lease Date.
2. The parties have signed this Memorandum of Lease to memorialize of record at the Surface Transportation Board the Railcar Lease and Schedule.
3. This Memorandum of Lease may be executed in one or two counterparts, each executed counterpart constituting an original, but altogether only one and the same Memorandum of Lease.

IN WITNESS WHEREOF, the parties have executed this Memorandum of Lease as of the Lease Date.



**LESSEE:**

ALLIED RECYCLING, INC.

By: *Chester Adamson*

Name: Chester Adamson

Title: Pres

STATE OF Florida )

COUNTY OF LEE ) SS:

Before me, a Notary Public, in and for said county and state, personally appeared \_\_\_\_\_ the President of Allied Recycling, Inc., a Florida corporation, who acknowledged that she/he being thereunto duly authorized, did sign the foregoing instrument on behalf of said corporation and by authority of its Board of Directors on behalf of the corporation and that the same is the free act and deed of said officer and of said corporation.

In Testimony Whereof, I have hereunto set my hand and official seal this 27 day of August, 2007.

NOTARY PUBLIC-STATE OF FLORIDA  
Donna Frances Borghi  
Commission # DD570533  
Expires: JULY 04, 2010  
My Commission Expires For PUBLIC BONDING CO., INC.

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**EXHIBIT A**

**Railcars**

**15 UNITS – 1980-1981 4,400 Cubic Foot, Single Tub Rotary Gondolas built by National Steel Car 263k GRL**

	<b>OLD UNIT NUMBERS</b>		<b>NEW UNIT NUMBERS</b>	
1	UNPX	102608	ALIX	102608
2	UNPX	102617	ALIX	102617
3	UNPX	102642	ALIX	102642
4	UNPX	102643	ALIX	102643
5	UNPX	102656	ALIX	102656
6	UNPX	102710	ALIX	102710
7	UNPX	102711	ALIX	102711
8	UNPX	102766	ALIX	102766
9	UNPX	102793	ALIX	102793
10	UNPX	102796	ALIX	102796
11	UNPX	102825	ALIX	102825
12	UNPX	102840	ALIX	102840
13	UNPX	102863	ALIX	102863
14	UNPX	102877	ALIX	102877
15	UNPX	102951	ALIX	102951

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, 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: 10/5/07



\_\_\_\_\_  
Robert W. Alvord