

RECORDATION NO. 25776-5 FILED

MAR 10 '08 -2 14 PM

SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
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OF COUNSEL
URBAN A. LESTER

March 10, 2008

Anne K. Quinlan, Esquire
Acting Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423-0001

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Partial Release, dated as of February 28, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Master Equipment Lease Agreement previously filed with the Board under Recordation Number 25776-B.

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

Lessor: Bank of America, National Association
Suite 2700, 200 Front Street West
Toronto, Ontario
Canada M5V 3L2

[Lessee: NuRail Canada ULC
480 West Dussel Drive
Maumee, OH 43537]

Anne K. Quinlan, Esquire
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A description of the railroad equipment covered by the enclosed document
is:

2 railcars RELEASED: AEX 14227 and AEX 14229.

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

Partial Release.

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,

A handwritten signature in black ink, appearing to read 'R. Alvord', with a stylized flourish at the end.

Robert W. Alvord

RWA/sem
Enclosures

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PARTIAL RELEASE

SURFACE TRANSPORTATION BOARD

KNOW ALL MEN BY THESE PRESENTS: Bank of America, National Association (acting through its Canada Branch) hereby releases all of its right, title and interest in and to, the railcars more specifically described as follows:

AEX 14227
AEX 14229

The primary document(s) to which this PARTIAL release relates, are between Bank of America, National Association (acting through its Canada Branch) (Lessor) and NuRail Canada ULC (Lessee), was recorded with the Surface Transportation Board, under Recordation Numbers 25776-B dated August 18, 2005.

IN WITNESS WHEREOF, Bank of America, National Association (acting through its Canada Branch) has hereunto set its name, by its proper office thereunto duly authorized, this 28th day of February 2008.

Bank of America, National Association
(acting through its Canada Branch)

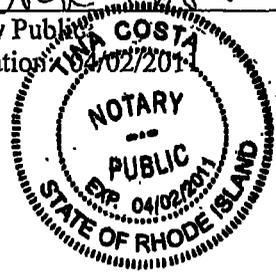
By: Steven J. Beadling

STATE OF Rhode Island
County of Providence

On this 28th day of February 2008, personally appeared Steven J. Beadling to me personally known, who, being duly sworn, did say that he is the Assistant Vice President of Bank of America, National Association (acting through its Canada Branch) and that said instrument was signed by authority of its board of directors, and she acknowledged said instrument to be the free act and deed of said corporation.

BEFORE ME: [Signature]

Notary Public COSTA
Expiration 04/02/2011



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: 3/10/08



Robert W. Alvord