

RECORDATION NO. 25914-14 FILED

APR 16 '08 -12 00 PM

SURFACE TRANSPORTATION BOARD

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OF COUNSEL
URBAN A. LESTER

April 16, 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 April 7, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease previously filed with the Board under Recordation Number 25914-A.

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

Lessor: Key Equipment Finance Canada Ltd.
1122 International Blvd., Suite 600
Burlington, Ontario L7L 6Z8 Canada

[Lessee: NuRail Canada ULC
480 West Dussell Drive, Suite R,
Maumee, Ohio 43537]

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

1 railcar RELEASED: NAHX 467102.

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 "Alvord", with a long horizontal stroke extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

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PARTIAL RELEASE

SURFACE TRANSPORTATION BOARD

KNOW ALL MEN BY THESE PRESENTS: Key Equipment Finance Canada Ltd. hereby releases all of its right, title and interest in and to, the railcar more specifically described as follows:

NAHX 467102

The primary document(s) to which this PARTIAL release relates, are between Key Equipment Finance Canada Ltd. (Lessor) and NURAIL CANADA ULC (Lessee), were recorded with the Surface Transportation Board, under Recordation Number 25914-A dated October 17, 2005.

IN WITNESS WHEREOF, Key Equipment Finance Canada Ltd. has hereunto set its name, by its proper office thereunto duly authorized, this 7th day of April, 2008.

KEY EQUIPMENT FINANCE CANADA LTD.

By: [Signature]
Mark Reichling - Director

PROVINCE OF ONTARIO)
County of CANADA)

On this 7th day of April, 2008, personally appeared Mark Reichling to me personally known, who, being duly sworn, did say that he is a Director of Key Equipment Finance Canada Ltd., and that said instrument was signed by authority of its board of directors, and he acknowledged said instrument to be the free act and deed of said corporation.

BEFORE ME: [Signature]
Notary Public

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: 4/16/08



Robert W. Alvord