

RECORDATION NO. 27464-A FILED

APR 18 '08 - 3 30 PM

SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
URBAN A. LESTER

April 18, 2008

Ms. Anne K. Quinlan, Esq.
Acting Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Ms. Quinlan,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment of Lease Agreement, dated as of April 18, 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 Agreement being filed with the Board under Recordation Number 27464.

The names and addresses of the parties to the enclosed document are:

Assignor: NuRail Canada ULC
480 West Dussel Drive
Maumee, OH 435376

Assignee: M&T Credit Services, LLC
255 East Avenue
Rochester, NY 14604

Ms. Anne K. Quinlan, Esq.
April 18, 2008
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A description of the railroad equipment covered by the enclosed document is:

254 covered hopper railcars within the series CGLX 2000 - CGLX 2259 as more particularly set forth in the attachment to the document

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

Memorandum of Assignment of Lease Agreement.

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

RECORDATION NO. 27464 ^A FILED

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SURFACE TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT

dated as of April 18, 2008

between

M&T CREDIT SERVICES, LLC
as Assignee

and

NURAIL CANADA ULC
as Assignor

MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT

THIS MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT is made and entered into as of April 18, 2008, by and between M&T CREDIT SERVICES, LLC (the "Assignee") and NURAIL CANADA ULC (the "Assignor"), with reference to the following:

Assignor (as successor in interest to CGTX Inc.), as Lessor, and Bunge Canada (f/k/a Canamera Foods), as Lessee, have heretofore executed that certain Railcar Lease Agreement No. 7013 dated as of June 21, 1994, and pursuant thereto that certain Rider No. 30 dated January 14, 1997 and that certain Rider No. 31 dated December 1, 1997 (collectively, the "Lease"), pertaining to the railcars described therein and further described on Exhibit No. 1 attached hereto (the "Railcars").

Assignor, as Lessee, and Assignee, as Lessor, have executed that certain Railcar Master Lease Agreement dated as of the date hereof, pursuant to which Assignor has assigned to Assignee all of its rights but not its obligations under the Lease with respect to the Railcars.

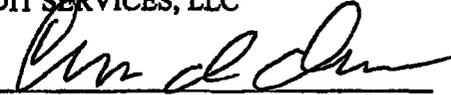
The parties hereto wish to show for public record this Memorandum of Assignment of Lease Agreement to provide notice of such assignment.

This Memorandum of Assignment of Lease Agreement may be executed in any number of counterparts, each executed counterpart constituting an original but all together only one Memorandum of Lease Agreement.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Assignment of Lease Agreement to be executed as of the date first above written.

M&T CREDIT SERVICES, LLC

By: 
Name: Christopher J. Oliver
Title: Assistant Vice President

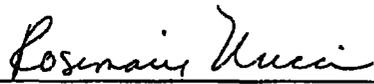
NURAIL CANADA ULC

By: _____
Name: _____
Title: _____

STATE OF NEW YORK)
)
COUNTY OF MONROE) ss.

I HEREBY CERTIFY, that on this 14th day of April, 2008, before me, the undersigned, a Notary Public of the State of New York, personally appeared Christopher J. Oliver, who acknowledged himself to be the Assistant Vice President of M&T CREDIT SERVICES, LLC, known (or satisfactorily proven), to be the person whose name is subscribed to the within instrument, and acknowledged that he executed the same for the purposes therein contained as the duly authorized Assistant Vice President of said company by signing the name of the company by himself as the Assistant Vice President.

AS WITNESS my hand and notarial seal.


Notary Public

My Commission Expires:

ROSEMARIE NUCCI
Notary Public, State of New York
01NU8031718
Qualified in Monroe County
My Commission Expires October 12, 2009

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Assignment of Lease Agreement to be executed as of the date first above written.

M&T CREDIT SERVICES, LLC

By: _____
Name: Christopher J. Oliver
Title: Assistant Vice President

NURAIL CANADA ULC

By: Nicholas C. Conrad
Name: Nicholas C. Conrad
Title: Vice President

STATE OF NEW YORK)
)
COUNTY OF MONROE) ss.

I HEREBY CERTIFY, that on this ____ day of April, 2008, before me, the undersigned, a Notary Public of the State of New York, personally appeared Christopher J. Oliver, who acknowledged himself to be the Assistant Vice President of M&T CREDIT SERVICES, LLC, known (or satisfactorily proven), to be the person whose name is subscribed to the within instrument, and acknowledged that he executed the same for the purposes therein contained as the duly authorized Assistant Vice President of said company by signing the name of the company by himself as the Assistant Vice President.

AS WITNESS my hand and notarial seal.

Notary Public

My Commission Expires:

STATE OF OHIO)
)
COUNTY OF LUCAS) ss.

I HEREBY CERTIFY, that on this 18th day of April, 2008, before me, the undersigned, a Notary Public of the State of Ohio, personally appeared Nicholas C. Conrad, who acknowledged himself to be the Vice President of NURAIL CANADA ULC, known (or satisfactorily proven), to be the person whose name is subscribed to the within instrument, and acknowledged that he executed the same for the purposes therein contained as the duly authorized Vice President of said corporation by signing the name of the corporation by himself as the Vice President.

AS WITNESS my hand and notarial seal.

Judy A. Baldwin
Notary Public

My Commission Expires



JUDY A. BALDWIN
Notary Public, State of Ohio
Commission Expires 02/01/2010

**EXHIBIT NO. 1
TO MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT**

DESCRIPTION OF RAILCARS

The following items bearing the reporting marks and numbers:

Two hundred fifty-four (254) used 1997 6,320 Cubic Foot Covered Hopper Railcars, non-pressurized, trough-hatch, gravity unloading, 286,000 lbs. GRL.

Serial Numbers

1	CGLX 2200	31	CGLX 2232	1	CGLX 2000	51	CGLX 2050	101	CGLX 2100	151	CGLX 2150
2	CGLX 2201	32	CGLX 2233	2	CGLX 2001	52	CGLX 2051	102	CGLX 2101	152	CGLX 2151
3	CGLX 2202	33	CGLX 2234	3	CGLX 2002	53	CGLX 2052	103	CGLX 2102	153	CGLX 2152
4	CGLX 2203	34	CGLX 2235	4	CGLX 2003	54	CGLX 2053	104	CGLX 2103	154	CGLX 2153
5	CGLX 2205	35	CGLX 2236	5	CGLX 2004	55	CGLX 2054	105	CGLX 2104	155	CGLX 2155
6	CGLX 2206	36	CGLX 2237	6	CGLX 2005	56	CGLX 2055	106	CGLX 2105	156	CGLX 2156
7	CGLX 2207	37	CGLX 2238	7	CGLX 2006	57	CGLX 2056	107	CGLX 2106	157	CGLX 2157
8	CGLX 2208	38	CGLX 2239	8	CGLX 2007	58	CGLX 2057	108	CGLX 2107	158	CGLX 2158
9	CGLX 2209	39	CGLX 2240	9	CGLX 2008	59	CGLX 2058	109	CGLX 2108	159	CGLX 2160
10	CGLX 2210	40	CGLX 2241	10	CGLX 2009	60	CGLX 2059	110	CGLX 2109	160	CGLX 2161
11	CGLX 2211	41	CGLX 2242	11	CGLX 2010	61	CGLX 2060	111	CGLX 2110	161	CGLX 2162
12	CGLX 2212	42	CGLX 2243	12	CGLX 2011	62	CGLX 2061	112	CGLX 2111	162	CGLX 2163
13	CGLX 2213	43	CGLX 2244	13	CGLX 2012	63	CGLX 2062	113	CGLX 2112	163	CGLX 2164
14	CGLX 2215	44	CGLX 2245	14	CGLX 2013	64	CGLX 2063	114	CGLX 2113	164	CGLX 2165
15	CGLX 2216	45	CGLX 2246	15	CGLX 2014	65	CGLX 2064	115	CGLX 2114	165	CGLX 2166
16	CGLX 2217	46	CGLX 2247	16	CGLX 2015	66	CGLX 2065	116	CGLX 2115	166	CGLX 2167
17	CGLX 2218	47	CGLX 2248	17	CGLX 2016	67	CGLX 2066	117	CGLX 2116	167	CGLX 2168
18	CGLX 2219	48	CGLX 2249	18	CGLX 2017	68	CGLX 2067	118	CGLX 2117	168	CGLX 2169
19	CGLX 2220	49	CGLX 2250	19	CGLX 2018	69	CGLX 2068	119	CGLX 2118	169	CGLX 2170
20	CGLX 2221	50	CGLX 2251	20	CGLX 2019	70	CGLX 2069	120	CGLX 2119	170	CGLX 2171
21	CGLX 2222	51	CGLX 2252	21	CGLX 2020	71	CGLX 2070	121	CGLX 2120	171	CGLX 2172
22	CGLX 2223	52	CGLX 2253	22	CGLX 2021	72	CGLX 2071	122	CGLX 2121	172	CGLX 2173
23	CGLX 2224	53	CGLX 2255	23	CGLX 2022	73	CGLX 2072	123	CGLX 2122	173	CGLX 2174
24	CGLX 2225	54	CGLX 2256	24	CGLX 2023	74	CGLX 2073	124	CGLX 2123	174	CGLX 2175
25	CGLX 2226	55	CGLX 2257	25	CGLX 2024	75	CGLX 2074	125	CGLX 2124	175	CGLX 2176
26	CGLX 2227	56	CGLX 2258	26	CGLX 2025	76	CGLX 2075	126	CGLX 2125	176	CGLX 2177
27	CGLX 2228	57	CGLX 2259	27	CGLX 2026	77	CGLX 2076	127	CGLX 2126	177	CGLX 2178
28	CGLX 2229			28	CGLX 2027	78	CGLX 2077	128	CGLX 2127	178	CGLX 2179
29	CGLX 2230			29	CGLX 2028	79	CGLX 2078	129	CGLX 2128	179	CGLX 2180
30	CGLX 2231			30	CGLX 2029	80	CGLX 2079	130	CGLX 2129	180	CGLX 2182
				31	CGLX 2030	81	CGLX 2080	131	CGLX 2130	181	CGLX 2183
				32	CGLX 2031	82	CGLX 2081	132	CGLX 2131	182	CGLX 2184
				33	CGLX 2032	83	CGLX 2082	133	CGLX 2132	183	CGLX 2185
				34	CGLX 2033	84	CGLX 2083	134	CGLX 2133	184	CGLX 2186
				35	CGLX 2034	85	CGLX 2084	135	CGLX 2134	185	CGLX 2187
				36	CGLX 2035	86	CGLX 2085	136	CGLX 2135	186	CGLX 2188
				37	CGLX 2036	87	CGLX 2086	137	CGLX 2136	187	CGLX 2189
				38	CGLX 2037	88	CGLX 2087	138	CGLX 2137	188	CGLX 2190
				39	CGLX 2038	89	CGLX 2088	139	CGLX 2138	189	CGLX 2191
				40	CGLX 2039	90	CGLX 2089	140	CGLX 2139	190	CGLX 2192
				41	CGLX 2040	91	CGLX 2090	141	CGLX 2140	191	CGLX 2193
				42	CGLX 2041	92	CGLX 2091	142	CGLX 2141	192	CGLX 2194
				43	CGLX 2042	93	CGLX 2092	143	CGLX 2142	193	CGLX 2195
				44	CGLX 2043	94	CGLX 2093	144	CGLX 2143	194	CGLX 2196
				45	CGLX 2044	95	CGLX 2094	145	CGLX 2144	195	CGLX 2197
				46	CGLX 2045	96	CGLX 2095	146	CGLX 2145	196	CGLX 2198
				47	CGLX 2046	97	CGLX 2096	147	CGLX 2146	197	CGLX 2199
				48	CGLX 2047	98	CGLX 2097	148	CGLX 2147		
				49	CGLX 2048	99	CGLX 2098	149	CGLX 2148		
				50	CGLX 2049	100	CGLX 2099	150	CGLX 2149		

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: _____

4/18/08



Robert W. Alvord