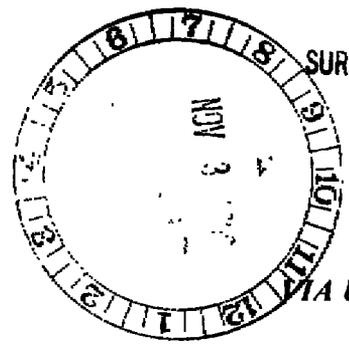


FIRST UNION RAIL

One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018



SURFACE TRANSPORTATION BOARD

VIA UPS 2nd DAY AIR

October 31, 2008

Ms. Anne K. Quinlan
Surface Transportation Board
395 E Street, S.W., Suite 100
Washington, D. C. 20024
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement dated May 5, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Surface Transportation Board under Recordation Number 27111.

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

<p>Lessor: First Union Rail Corporation One O'Hare Center 6250 River Road, Suite 5000 Rosemont, IL 60018</p>	<p>Lessee: Ameropa North America, Inc. 2502 North Rocky Point Drive Tampa, FL 33607</p>
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A description of the railroad equipment covered by the enclosed document is twenty (20) 4650/4750 cu. ft. capacity, covered hopper cars; having FURX marks (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows: Memorandum of Lease

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5397. Thank you for your cooperation in this matter.

Sincerely,

Marcia Dunne
Sr. Rail Documentation Specialist

Enclosures
(AMNA00)3

ASSGN. NO.: AMNA003

NOV 0 5 '08

2-57 PM

MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 5th day of May, 2008, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Ameropa North America, Inc. ("Lessee"), a Florida corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of April 26, 2007, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 3 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of June 4, 2008, and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

By: Richard F. Seymour

Name: RICHARD F. SEYMOUR
VICE PRESIDENT SALES & MARKETING

Title: _____

ATTEST:

By: K.A. Dombrowski

Name: K.A. Dombrowski

Title: DIRECTOR OF DOCUMENTATION Executed on this 5th day of May, 2008.

[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COOK

I, JANICE L. ENOLVA, a Notary Public of the County and State aforesaid, certify that RICHARD F SEYMOUR personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

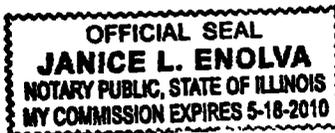
WITNESS my hand and official stamp or seal, this 5th day of May, 2008.

Janice L. Enolva
Notary Public

My Commission Expires:

5-18-2010

(Notary Public)



LESSEE:

AMEROPA NORTH AMERICA, INC.

By: [Signature]

Carrie Fernandez

Name: _____

Title: Manager of Logistics and Administration

ATTEST:

By: [Signature]

Amy Dehstader

Name: _____

Amy Dehstader

Title: _____

Sales Coordinator

Executed on this 24th day of April, 2008.

[CORPORATE SEAL]

STATE OF _____

COUNTY OF _____

I, Nancy Pedrinza, a Notary Public of the County and State aforesaid, certify that Carrie Fernandez personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 24 day of April, 2008.

Nancy Pedrinza
Notary Public

Commission Expires:

(Notary Public)



EXHIBIT A – RIDER NO. 3

CAR NUMBERS

FURX	816110
FURX	816117
FURX	816118
FURX	816124
FURX	816129
FURX	816132
FURX	816141
FURX	818625
FURX	818633
FURX	818664
FURX	818683
FURX	818688
FURX	818706
FURX	823948
FURX	824052
FURX	824101
FURX	824291
FURX	824652
FURX	824698
FURX	829000
Count:	20