

RECORDATION NO. 27868 FILED

APR 08 '09 -9 30 AM

SURFACE TRANSPORTATION BOARD

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

April 8, 2009

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

Notice of Merger  
Re: M&T Credit Services, LLC  
into Manufacturers and Traders Trust Company

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are nine (9) copies of a Notice of Merger, dated as of April 1, 2009, a primary document as defined in the Board's Rules for the Recordation of Documents.

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

Surviving Entity: Manufacturers and Traders Trust Company  
25 South Charles Street  
Baltimore, MD 21201

[Merged Entity: M&T Credit Services, LLC  
25 South Charles Street  
Baltimore, MD 21201]

Anne K. Quinlan, Esquire  
April 8, 2009  
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A description of the railroad equipment covered by the enclosed document  
is:

There is no equipment associated with this filing.

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

Notice of Merger.

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 stamped copies of the enclosed document to the  
undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read "Alvord", followed by a horizontal line extending to the right.

Robert W. Alvord

RWA/sem  
Enclosures

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SURFACE TRANSPORTATION BOARD

April 1, 2009

Secretary  
Surface Transportation Board  
1925 K Street, NW  
Washington, D.C. 20423-0001  
Attention: Ms. Taledia Stokes

**Re: Notice of Merger of M&T Credit Services, LLC with and into its corporate parent, Manufacturers and Traders Trust Company**

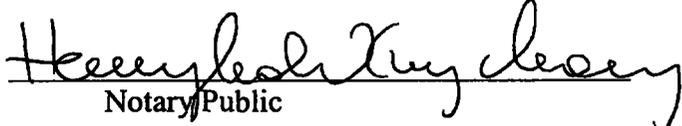
Notice is hereby given that M&T Credit Services, LLC, a New York limited liability company, has merged with and into Manufacturers and Traders Trust Company, a New York banking corporation, effective on or about March 31, 2009. Manufacturers and Traders Trust Company is the entity surviving the merger.

M&T CREDIT SERVICES, LLC

By:   
Jeffrey Hinkle  
Vice President

STATE OF MARYLAND )  
 ) ss:  
CITY OF BALTIMORE )

The foregoing Notice of Merger was acknowledged before me, the undersigned Notary Public in the City of Baltimore this 1st day of April, 2009 by Jeffrey Hinkle, as Vice President of M&T Credit Services, LLC, a New York limited liability company.

  
Notary Public

My Commission expires: \_\_\_\_\_

HENRYKA W. GRYC : G  
NOTARY PUBLIC STATE OF : YLAND  
County of Baltimore  
My Commission Expires September 29, 2009