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ALVORD AND ALVORD
ATTORNEYS AT LAW
1050 SEVENTEENTH STREET, N.W.
SUITE 301
WASHINGTON, D.C.
20036
—
(202) 393-2266
FAX (202) 393-2156
E-MAIL alvordlaw@sol.com

SURFACE TRANSPORTATION BOARD

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

February 22, 2011

Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Full Release, dated as of February 22, 2011, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document is a complete release and relates to the documents previously filed with the Board under Recordation Number 27504 and 27504-A.

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

Lessor: Manufacturers and Traders Trust Company (M&T Bank), (successor-by-merger to M&T Credit Services, LLC)
25 South Charles Street
Baltimore, MD 21202

[Lessee: NuRail Canada ULC
480 West Dussel Drive
Maumee, OH 435376]

Chief
Section of Administration
February 22, 2011
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A description of the railroad equipment covered by the enclosed document is:

Railcars RELEASED within the series SRY 318143 - SRY318282 as more particularly set forth in the attachment to the document.

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

Full Release.

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,



✓ Robert W. Alvord

RWA/sem
Enclosures

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FULL RELEASE

SURFACE TRANSPORTATION BOARD

KNOW ALL MEN BY THESE PRESENTS: Manufacturers and Traders Trust Company (as successor-by-merger to M&T Credit Services, LLC) hereby releases all of its right, title and interest in and to, the railcars more specifically described as follows:

See Exhibit A

The primary documents to which this FULL RELEASE relates, are between Manufacturers and Traders Trust Company (as successor-by-merger to M&T Credit Services, LLC) (Lessor Party) and NuRail Canada ULC (Lessee), were recorded with the Surface Transportation Board, under Memorandum of Lease and Memorandum of Assignment of Lease Agreement Recordation Numbers 27504 dated May 16, 2008 and 27504-A dated May 16, 2008 respectively.

This FULL RELEASE shall neither impair nor terminate the rights and obligations of the Lessee under the Lease (as defined in the Memorandum of Lease referenced in the immediately preceding paragraph) that expressly survive the termination of the Lease.

IN WITNESS WHEREOF, Manufacturers and Traders Trust Company (as successor-by-merger to M&T Credit Services, LLC) has hereunto set its name, by its proper office thereunto duly authorized, this 22nd day of February 2011.

MANUFACTURERS AND TRADERS TRUST COMPANY
(as successor-by-merger to M&T Credit Services, LLC)

By: Jeffery A. Millard
Title: Vice President

STATE OF MARYLAND)
City of Baltimore) SS

On this 22nd day of February 2011, personally appeared Jeffrey A. Millard to me personally known, who, being duly sworn, did say that he is the Vice President of Manufacturers and Traders Trust Company (as successor-by-merger to M&T Credit Services, LLC) 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.

HENRYKA W. GRYC CRAIG
NOTARY PUBLIC STATE OF MARYLAND
County of Baltimore
My Commission Expires September 20, 2005 7/8/14

BEFORE ME: Henryka W. Grylic Craig
Notary Public
Expiration: 7/8/14

EXHIBIT A

CANADIAN NATIONAL RAILWAY

Stencil

Number

SRY 318143
SRY 318144
SRY 318145
SRY 318146
SRY 318147
SRY 318148
SRY 318149
SRY 318150
SRY 318151
SRY 318152
SRY 318154
SRY 318156
SRY 318157
SRY 318158
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SRY 318279
SRY 318281
SRY 318282

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: 2/22/11



Robert W. Alvord