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OF COUNSEL
URBAN A. LESTER

February 28, 2011

25073-F
RECORDATION NO. _____ FILED

FEB 28 '11 -10 00 AM

SURFACE TRANSPORTATION BOARD

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 an Amended and Restated Partial Release, dated as of February 23, 2011, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the documents previously filed with the Board under Recordation Number 25073.

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]

Chief
Section of Administration
February 28, 2011
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A description of the railroad equipment covered by the enclosed document
is:

2 railcars RELEASED: NAHX 45622 and NAHX 52401.

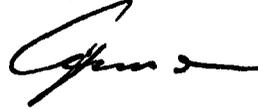
A short summary of the document to appear in the index is:

Amended and Restated Partial 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

FEB 28 '11 10 00 AM

AMENDED AND RESTATED 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 railcars more specifically described as follows:

NAHX 45622
NAHX 52401

WHEREAS a Partial Release (referencing railcars NAHX 45622 and NAHX 52401, respectively) was filed incorrectly on April 16, 2008 under Recordation Number 25914-1.

WHEREAS the correct Recordation Number is 25073.

Accordingly, we request that the above-referenced filing be re-recorded appropriately.

IN WITNESS WHEREOF, Key Equipment Finance Canada Ltd. Has hereunto set its name, by its proper office thereunto duly authorized this 23 day of February, 2011.

KEY EQUIPMENT FINANCE CANADA LTD.

By: G. Benten

PROVINCE OF ONTARIO
County of CANADA

On this 23 day of February, 2011, personally appeared Gerardo Brito 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:

Christy Taylor
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: 2/28/11



Robert W. Alvord