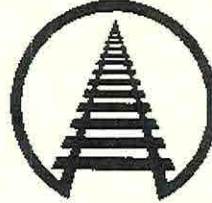


ASSOCIATION OF AMERICAN RAILROADS
QUALITY ASSURANCE PROGRAM CERTIFICATION



THIS CONFIRMS THAT

COLUMBIANA BOILER COMPANY

HAS MET THE REQUIREMENTS OF THE ASSOCIATION OF AMERICAN RAILROADS'
QUALITY ASSURANCE PROGRAM AS SPECIFIED IN M-1003

CERTIFICATE NUMBER: QA-CB

LOCATION: Columbiana, Ohio

PRODUCT/SERVICE: Manufacture of Tank Cars

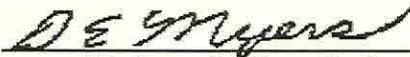
CERTIFICATION DATE: August 25, 2011

EXPIRATION DATE: August 25, 2014

Approved:


(Executive Director Rules and Standards)

Approved:


(Chairman, QA Committee)