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March 28, 2014

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

Dear Ms. Brown:

I have enclosed for e-filing the document described below, to be recorded pursuant to §11301. This document is a Memorandum of Assignment of Lease, a secondary document, dated as of March 28, 2014. The primary document to which this is connected is recorded under a new Recordation Number. We request that the copy of this document be recorded under the suffix "A" to the new Recordation Number.

The names and addresses of the parties to the Memorandum of Assignment of Lease are:

Assignor:

Banc of America Leasing and Capital, LLC
One Financial Plaza
Providence, RI 02903

Assignee:

Midwest Railcar Corporation
4949 Autumn Oaks Drive, Suite B
Maryville, IL 62062

A description of the equipment covered by the Memorandum of Assignment of Lease consists of 99 tank cars numbered DPRX 256164, 256260, 256262, 256274, 256276, 256301, 256445, 256279, 256286, 256308, 256312, 256381, 256402, 256302, 256305, 256307, 256310, 256311, 256315, 256316, 256320, 256323, 256325, 256326, 256328, 256330, 256331, 256332, 256334, 256335, 256336, 256339, 256341, 256343, 256346, 256349, 256352, 256410, 256411, 256413, 256304, 256313, 256314, 256318, 256321, 256324, 256344, 256351, 256353, 256363, 256364, 256554, 256398, 256404, 256414, 256306, 256342, 256350, 256355, 256357, 256358, 256359, 256360, 256361, 256362, 256367, 256371, 256373, 256376, 256317, 256303, 256309, 256319, 256348,

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256354, 256366, 256372, 256388, 256390, 256392, 256393, 256395, 256396, 256397,
256400, 256447, 256448, 256421, 256428, 256996, 256369, 256462, 256490, 256511,
256516, 256530, 256545, 256264, and 256437.

A fee of \$44.00 is enclosed. Please return one copy by email to:

Louis E. Gitomer
600 Baltimore Avenue, Suite 301
Towson, MD 21204
Lou@lgraillaw.com

A short summary of the document to appear in the index follows: a Memorandum of Assignment of Lease between Banc of America Leasing and Capital, LLC, One Financial Plaza, Providence, RI 02903, and Midwest Railcar Corporation, 4949 Autumn Oaks Drive, Suite B, Maryville, IL 62062, covering 99 tank cars numbered DPRX 256164, 256260, 256262, 256274, 256276, 256301, 256445, 256279, 256286, 256308, 256312, 256381, 256402, 256302, 256305, 256307, 256310, 256311, 256315, 256316, 256320, 256323, 256325, 256326, 256328, 256330, 256331, 256332, 256334, 256335, 256336, 256339, 256341, 256343, 256346, 256349, 256352, 256410, 256411, 256413, 256304, 256313, 256314, 256318, 256321, 256324, 256344, 256351, 256353, 256363, 256364, 256554, 256398, 256404, 256414, 256306, 256342, 256350, 256355, 256357, 256358, 256359, 256360, 256361, 256362, 256367, 256371, 256373, 256376, 256317, 256303, 256309, 256319, 256348, 256354, 256366, 256372, 256388, 256390, 256392, 256393, 256395, 256396, 256397, 256400, 256447, 256448, 256421, 256428, 256996, 256369, 256462, 256490, 256511, 256516, 256530, 256545, 256264, and 256437.

Very Truly Yours,

Louis E. Gitomer

Enclosure

MEMORANDUM OF ASSIGNMENT OF LEASE

dated as of March 28, 2014

between

MIDWEST RAILCAR CORPORATION

as Assignee

and

BANC OF AMERICA LEASING & CAPITAL, LLC

as Assignor

FILED WITH THE SURFACE TRANSPORTATION BOARD PURSUANT TO
49 U.S.C. §11301 on March ____, 2014 at ____:____.m.

MEMORANDUM OF ASSIGNMENT OF LEASE

THIS MEMORANDUM OF ASSIGNMENT OF LEASE is made and entered into as of March 28, 2014, by and between MIDWEST RAILCAR CORPORATION (the "Assignee") and BANC OF AMERICA LEASING & CAPITAL, LLC (the "Assignor"), with reference to the following:

Assignor, as lessor, and PBF HOLDING COMPANY LLC, as lessee, have heretofore executed that certain Rail Equipment Net Leasing Agreement dated as of December 30, 2013, and, pursuant thereto, that certain Schedule No. 005 dated March 28, 2014 (collectively, the "Lease"), pertaining to the railcars set forth therein and further described on Exhibit No. 1 attached hereto (the "Railcars").

Assignor, as assignor, and Assignee, as assignee, have executed that certain Assignment and Specification of Assigned Lease Schedule dated as of the date hereof to that certain Master Assignment Agreement dated as of February 27, 2009 by and between Assignor and Assignee, pursuant to which (a) Assignor has assigned to Assignee all of Assignor's rights and obligations under the Lease and Assignee has assumed from Assignor all of Assignor's rights and obligations under the Lease, in each case, solely with respect to the assigned Railcars, and (b) Assignor has sold the assigned Railcars to Assignee.

Assignor filed a Memorandum of Lease with the STB on March 28, 2014 with respect to the Railcars which is awaiting a Recordation Number. The parties hereto wish to show for public record this Memorandum of Assignment of Lease to provide notice of such assignment.

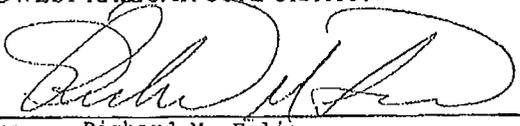
This Memorandum of Assignment of Lease relates only to the sale by Assignor to Assignee of the assigned Railcars described herein and the assignment by Assignor to Assignee of the Lease solely as it pertains to such Railcars.

This Memorandum of Assignment of Lease may be executed in any number of counterparts, each executed counterpart constituting an original but all together only one Memorandum of Assignment of Lease.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Assignment of Lease to be executed as of the date first above written.

MIDWEST RAILCAR CORPORATION

By: 
Name: Richard M. Folio
Title: Executive Vice President

BANC OF AMERICA LEASING & CAPITAL, LLC

By: _____
Name:
Title:

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Assignment of Lease to be executed as of the date first above written.

MIDWEST RAILCAR CORPORATION

By: _____
Name:
Title:

BANC OF AMERICA LEASING & CAPITAL, LLC

By: Guillermo R. Wilson
Name: Guillermo R. Wilson
Title: Vice President

STATE OF ILLINOIS)
) ss.
COUNTY OF MADISON)

I HEREBY CERTIFY, that on this 26th day of March, 2014, before me, the undersigned, a Notary Public of the State of Illinois, personally appeared Richard M. Folio, who acknowledged himself to be the Executive Vice President of MIDWEST RAILCAR CORPORATION, known (or satisfactorily proven), to be the person whose name is subscribed to the within instrument, and acknowledged that he executed the same for the purposes therein contained as the duly authorized Executive Vice President of said company by signing the name of the company by himself as the Executive Vice President.

AS WITNESS my hand and notarial seal.

Karyn F Ward
Notary Public

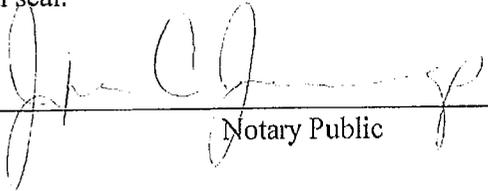
My commission expires: 5/13/14.



COMMONWEALTH OF MASSACHUSETTS)
) ss.
COUNTY OF SUFFOLK)

I HEREBY CERTIFY, that on this ____ day of March, 2014, before me, the undersigned, a Notary Public of the Commonwealth of Massachusetts, personally appeared Annemarie L. Warren, who acknowledged herself to be the Vice President of BANC OF AMERICA LEASING & CAPITAL, LLC, known (or satisfactorily proven), to be the person whose name is subscribed to the within instrument, and acknowledged that she executed the same for the purposes therein contained as the duly authorized Vice President of said company by signing the name of the company by herself as the Vice President.

AS WITNESS my hand and notarial seal.



Notary Public

My commission expires: _____.

 JENNIFER C. JENNINGS
Notary Public
Commonwealth of Massachusetts
My Commission Expires
March 16, 2018

EXHIBIT NO. 1
TO MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT

DESCRIPTION OF RAILCARS

99 Trinity Coiled and Insulated Crude Oil Tank Cars with the following marks:

Car Initials	Car #
DPRX	256164
DPRX	256260
DPRX	256262
DPRX	256274
DPRX	256276
DPRX	256301
DPRX	256445
DPRX	256279
DPRX	256286
DPRX	256308
DPRX	256312
DPRX	256381
DPRX	256402
DPRX	256302
DPRX	256305
DPRX	256307
DPRX	256310
DPRX	256311
DPRX	256315
DPRX	256316
DPRX	256320
DPRX	256323
DPRX	256325
DPRX	256326
DPRX	256328
DPRX	256330
DPRX	256331
DPRX	256332
DPRX	256334
DPRX	256335
DPRX	256336
DPRX	256339
DPRX	256341
DPRX	256343
DPRX	256346
DPRX	256349

DPRX	256352
DPRX	256410
DPRX	256411
DPRX	256413
DPRX	256304
DPRX	256313
DPRX	256314
DPRX	256318
DPRX	256321
DPRX	256324
DPRX	256344
DPRX	256351
DPRX	256353
DPRX	256363
DPRX	256364
DPRX	256554
DPRX	256398
DPRX	256404
DPRX	256414
DPRX	256306
DPRX	256342
DPRX	256350
DPRX	256355
DPRX	256357
DPRX	256358
DPRX	256359
DPRX	256360
DPRX	256361
DPRX	256362
DPRX	256367
DPRX	256371
DPRX	256373
DPRX	256376
DPRX	256317
DPRX	256303
DPRX	256309
DPRX	256319
DPRX	256348
DPRX	256354
DPRX	256366
DPRX	256372
DPRX	256388
DPRX	256390
DPRX	256392
DPRX	256393
DPRX	256395

DPRX	256396
DPRX	256397
DPRX	256400
DPRX	256447
DPRX	256448
DPRX	256421
DPRX	256428
DPRX	256996
DPRX	256369
DPRX	256462
DPRX	256490
DPRX	256511
DPRX	256516
DPRX	256530
DPRX	256545
DPRX	256264
DPRX	256437