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December 4, 2013

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 efilng the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Assignment of Subleases, a secondary document, dated as of November 19, 2013. The primary document to which this is connected is recorded under Recordation No. 30866. We request that this document be recorded under Recordation No. 30866-L.

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

Lessor:

Banc of America Leasing and Capital, LLC
2059 Northlake Parkway 4 South
Tucker, GA 30084

Lessee:

Arizona Chemical Company, LLC
4600 Touchton Road E.
Jacksonville, FL 32246

A description of the equipment covered by the Memorandum of Assignment of Subleases consists of nine tank cars numbered AZXX 020003, 020004, 020071, 020081, 020095, 020098, 020124, 020126, and 020127.

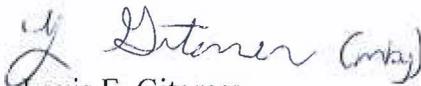
Ms. Cynthia T. Brown
December 4, 2013
Page 2

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@lgrailaw.com

A short summary of the document to appear in the index follows: a Memorandum of Assignment of Subleases between Banc of America Leasing and Capital, LLC, 2059 Northlake Parkway 4 South, Tucker, GA 30084, and Arizona Chemical Company, LLC, 4600 Touchton Road, E. Jacksonville, FL 32246, covering nine tank cars numbered AZXX 020003, 020004, 020071, 020081, 020095, 020098, 020124, 020126, and 020127.

Very Truly Yours,


Louis E. Gitomer

Enclosure

MEMORANDUM OF ASSIGNMENT OF SUBLEASES

between

**ARIZONA CHEMICAL COMPANY, LLC,
as Lessee**

and

**BANC OF AMERICA LEASING & CAPITAL, LLC,
as Lessor**

FILED WITH THE SURFACE TRANSPORTATION BOARD PURSUANT TO 49 U.S.C.
§11301

on November ____, 2013 at ____; _____.m.

MEMORANDUM OF ASSIGNMENT OF SUBLEASES

THIS **MEMORANDUM OF ASSIGNMENT OF SUBLEASES** is effective as of November __, 2013, by and between **ARIZONA CHEMICAL COMPANY, LLC** (“Lessee”) and **BANC OF AMERICA LEASING & CAPITAL, LLC**, (“Lessor”), with reference to the following:

Lessee, as lessee, Lessor, as lessor, are parties to that certain Subleasing Consent and Amendment dated as of November __, 2013 (as amended, the “Subleasing Consent and Amendment”) whereby Lessee has pledged, assigned, transferred and granted to Lessor, a continuing, first priority security interest in any and all Lease Agreements (as defined in the Subleasing Consent and Amendment) to the extent the same relate to the railcars described in Exhibit A hereto (the “Units”), together with all proceeds thereof, including proceeds in the form of goods, accounts, chattel paper, documents, instruments, general intangibles, investment property, deposit accounts, letter of credit rights and supporting obligations, and all books and records solely regarding the leasing or subleasing of the Units under the Agreement, the Schedules thereto and the Lease Agreements (each as defined in the Subleasing Consent and Amendment).

[*signatures appear on next page*]

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

ARIZONA CHEMICAL COMPANY, LLC

By: Kellie Hardee
Name: Kellie Hardee
Title: Treasurer

BANC OF AMERICA LEASING & CAPITAL, LLC

By: Donna Askren
Name: Donna Askren
Title: Assistant Vice President

STATE OF Florida)
) ss.
COUNTY OF Duval)

I HEREBY CERTIFY, that on this 19 day of November, 2013, before me, the undersigned, a Notary Public of the State of Florida, personally appeared Kellie Hordee, who acknowledged himself to be the Treasurer of ARIZONA CHEMICAL COMPANY, LLC, 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 Treasurer of said company by signing the name of the company by himself as the Treasurer.

AS WITNESS my hand and notarial seal.

Melissa Nelson

Notary Public

My commission expires: Sept. 05, 2015.



STATE OF GA)
COUNTY OF Henry) ss.

I HEREBY CERTIFY, that on this 3rd day of ~~November~~ December, 2013, before me, the undersigned, a Notary Public of the State of _____, personally appeared Donna Adren, who acknowledged himself to be the Asst. 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 he executed the same for the purposes therein contained as the duly authorized Assistant Vice President of said company by signing the name of the company by himself as the Assistant Vice President

AS WITNESS my hand and notarial seal.

Angela McFall
Notary Public

My commission expires: Oct 24 2014



EXHIBIT A
DESCRIPTION OF UNITS

Nine (9) tank cars numbered:

AZXX020003
AZXX020004
AZXX020071
AZXX020081
AZXX020095
AZXX020098
AZXX020124
AZXX020126
AZXX020127

Sublessee: Nexeo Solutions, LLC