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September 29, 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 49 U.S.C. § 11301.

The document is a Memorandum of Assignment of Lease, a secondary document, dated as of September 26, 2014. The primary document to which this is connected is recorded under Recordation No. New. We request that this document be recorded under Recordation No. New-A.

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 Center
Providence, RI 02903

Assignee:

Midwest Railcar Corporation
4949 Autumn Oaks Drive
Maryville, IL 62062

A description of the equipment covered by the Memorandum of Assignment of Lease consists of 99 tank cars numbered DPRX 257217-257315, inclusive.

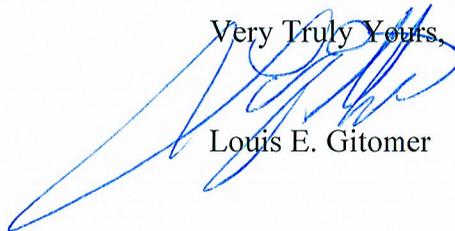
Ms. Cynthia T. Brown
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A fee of \$43.00 is enclosed. Please return one copy by email to:

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 Lease between Banc of America Leasing and Capital, LLC, One Financial Center, Providence, RI 02903, and Midwest Railcar Corporation, 4949 Autumn Oaks Drive, Maryville, IL 62062, covering 99 tank cars numbered DPRX 257217-257315, inclusive.

Very Truly Yours,



Louis E. Gitomer

Enclosure

MEMORANDUM OF ASSIGNMENT OF LEASE

dated as of September 26, 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 September ____, 2014 at ____: _____.m.

MEMORANDUM OF ASSIGNMENT OF LEASE

THIS MEMORANDUM OF ASSIGNMENT OF LEASE is made and entered into as of September 26, 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. 009 dated September __, 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 September 29, 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: _____

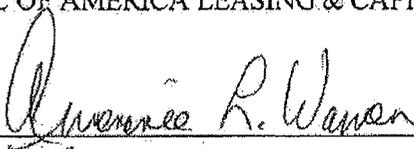
Name:
Title:

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

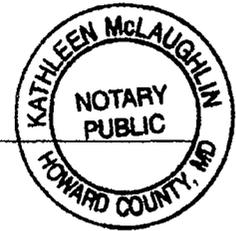
By:  _____
Name: **Annomario L. Warror**
Title: **Vice President**

STATE OF MARYLAND)
 CITY) ss.
COUNTY OF BALTIMORE)

I HEREBY CERTIFY, that on this 27th day of September, 2014, before me, the undersigned, a Notary Public of the State of Maryland, personally appeared Ridham F. Fero, 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.

Kathleen McLaughlin
Notary Public

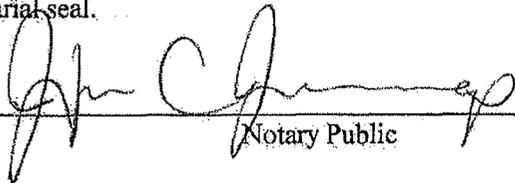


My commission expires: 12/9/17.

COMMONWEALTH OF MASSACHUSETTS)
) ss.
COUNTY OF SUFFOLK

I HEREBY CERTIFY, that on this 25th day of September, 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 UNITS

99 Trinity Coiled & Insulated crude oil Tank Cars with Reporting Marks:

Car Initials	Car #	Car Initials	Car #	Car Initials	Car #
DPRX	257251	DPRX	257252	DPRX	257299
DPRX	257259	DPRX	257253	DPRX	257278
DPRX	257261	DPRX	257254	DPRX	257300
DPRX	257262	DPRX	257255	DPRX	257302
DPRX	257267	DPRX	257256	DPRX	257304
DPRX	257268	DPRX	257257	DPRX	257305
DPRX	257274	DPRX	257219	DPRX	257306
DPRX	257275	DPRX	257258	DPRX	257307
DPRX	257282	DPRX	257263	DPRX	257309
DPRX	257308	DPRX	257264	DPRX	257311
DPRX	257288	DPRX	257266	DPRX	257312
DPRX	257248	DPRX	257269	DPRX	257313
DPRX	257303	DPRX	257270	DPRX	257280
DPRX	257226	DPRX	257271	DPRX	257315
DPRX	257228	DPRX	257220	DPRX	257273
DPRX	257230	DPRX	257221	DPRX	257276
DPRX	257232	DPRX	257222	DPRX	257277
DPRX	257233	DPRX	257223	DPRX	257281
DPRX	257235	DPRX	257224	DPRX	257284
DPRX	257279	DPRX	257225	DPRX	257285
DPRX	257260	DPRX	257229	DPRX	257286
DPRX	257314	DPRX	257243	DPRX	257287
DPRX	257217	DPRX	257265	DPRX	257289
DPRX	257227	DPRX	257283		
DPRX	257231	DPRX	257301		
DPRX	257234	DPRX	257310		
DPRX	257236	DPRX	257247		
DPRX	257237	DPRX	257249		
DPRX	257238	DPRX	257272		
DPRX	257239	DPRX	257290		
DPRX	257240	DPRX	257291		
DPRX	257241	DPRX	257292		
DPRX	257242	DPRX	257293		
DPRX	257218	DPRX	257294		
DPRX	257244	DPRX	257295		
DPRX	257245	DPRX	257296		
DPRX	257246	DPRX	257297		
DPRX	257250	DPRX	257298		

