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March 31, 2015

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 a Memorandum of Assignment and Assumption Agreement (CEMEX Rider 8-B), dated as of March 31, 2015, 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 31417.

The names and addresses of the parties to the enclosed document are:

Assignor:	FreightCar America, Inc. Two North Riverside Plaza, Suite 1300 Chicago, IL 60606
Assignee:	SMBC Rail Services LLC 300 South Riverside Plaza, Suite 1925 Chicago, IL 60606
[Lessee:	Cemex, Inc. 840 S. Gessner Road, Suite 1400 Houston, TX 77024]

Section Chief
March 31, 2015
Page 2

A description of the equipment covered by the enclosed document is:

25 hopper railcars: CMEX 150224 – CMEX 150226, inclusive, CMEX 150228 – CMEX 150237, inclusive, CMEX 150239, CMEX 150241 – CMEX 150249, inclusive, CMEX 150251 and CMEX 150252.

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

Memorandum of Assignment and Assumption Agreement (CEMEX Rider 8-B).

Also enclosed is a check in the amount of \$43.00 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,


for

Edward M. Luria

EML/cem
Enclosures

**MEMORANDUM OF ASSIGNMENT AND
ASSUMPTION AGREEMENT
(CEMEX Rider 8-B)**

THIS MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT dated as of this 31 day of March, 2015, is made by FREIGHTCAR AMERICA, INC., a Delaware corporation, with an address at Two North Riverside Plaza, Suite 1300, Chicago, IL 60606 (“**Assignor**”), and SMBC RAIL SERVICES LLC, a Delaware limited liability company, with an address at 300 South Riverside Plaza, Suite 1925, Chicago, IL 60606 (“**Assignee**” and, together with Assignor, the “**Parties**”).

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, Assignor and Assignee have entered into that certain Purchase Agreement (the “**Purchase Agreement**”) dated as of March 31, 2015 relating to the sale by Assignor to Assignee of twenty-five (25) 3,283 cubic foot Covered Hopper railcars built by Assignor and marked and numbered as identified on Schedule A attached hereto (the “**Cars**”), and the assignment by Assignor and assumption by Assignee of Assignor’s right, title and interest in, and obligations under 8-B dated March 25, 2015 (the “**Rider**”) to Railcar Equipment Lease dated as of June 25, 2013, between Assignor, as Lessor, and CEMEX, Inc., as Lessee (the “**Lease Agreement**”), and Assignor’s right, title and interest in, and obligations under the Lease Agreement as it relates to the Cars;

WHEREAS, pursuant to the Purchase Agreement and an Assignment and Assumption Agreement of even date therewith (the “**Assignment Agreement**”), Assignee has acquired all of Assignor’s interest in the Cars and Assignor’s interest in the Rider and the Lease Agreement as each relates to the Cars;

WHEREAS, the Cars are currently subject to the Rider and the Lease Agreement;

WHEREAS, the Parties wish to show for the public record the existence of the aforesaid assignment by Assignor of its right, title and interest in the Cars, and its right title and interest in and obligations under the Rider and the Lease Agreement as each relates to the Cars, and accordingly the Parties have caused this Memorandum of Assignment and Assumption Agreement to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which is hereby acknowledged by each of the Parties hereto, by this instrument Assignor and Assignee hereby confirm Assignor’s sale of the Cars to Assignee and the assignment to Assignee of Assignor’s right, title and interest in, and obligations under, the Rider and the Lease Agreement as each relates to the Cars.

[Signature Page Follows]

IN WITNESS WHEREOF, each of the undersigned has caused this Memorandum of Assignment and Assumption Agreement to be executed by a duly authorized officer as of the day and year first above written.

I certify that I hold the title set forth below, that this instrument was signed on behalf of Assignor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of Assignor. I further declare under penalty of perjury that the foregoing is true and correct.

FREIGHTCAR AMERICA, INC.

By: _____

Name: Theodore W. Baun

Title: SVP, Marketing and Sales

I certify that I hold the title set forth below, that this instrument was signed on behalf of Assignee by authority of its Authorized Person and that I acknowledge that the execution of the foregoing instrument was the free act and deed of Assignee. I further declare under penalty of perjury that the foregoing is true and correct.

SMBC RAIL SERVICES LLC

By: _____

Name: Timothy D. Stevens

Title: Chief Risk Officer

IN WITNESS WHEREOF, each of the undersigned has caused this Memorandum of Assignment and Assumption Agreement to be executed by a duly authorized officer as of the day and year first above written.

I certify that I hold the title set forth below, that this instrument was signed on behalf of Assignor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of Assignor. I further declare under penalty of perjury that the foregoing is true and correct.

FREIGHTCAR AMERICA, INC.

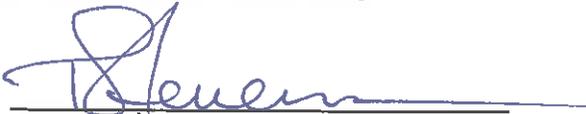
By: _____

Name: Theodore W. Baun

Title: SVP, Marketing and Sales

I certify that I hold the title set forth below, that this instrument was signed on behalf of Assignee by authority of its Authorized Person and that I acknowledge that the execution of the foregoing instrument was the free act and deed of Assignee. I further declare under penalty of perjury that the foregoing is true and correct.

SMBC RAIL SERVICES LLC

By:  _____

Name: Timothy D. Stevens

Title: Chief Risk Officer

**SCHEDULE A TO THE MEMORANDUM OF
ASSIGNMENT AND ASSUMPTION AGREEMENT
DATED AS OF MARCH 31, 2015**

CMEX 150224 – 150226 (both inclusive)
CMEX 150228 – 150237 (both inclusive)
CMEX 150239
CMEX 150241 – CMEX 150249 (both inclusive)
CMEX 150251 – CMEX 150252

CERTIFICATION

I, Edward M. Luria, an attorney licensed to practice in the District of Columbia, the State of Delaware and the Commonwealth of Pennsylvania, 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: March 31, 2015

Edward M. Luria

Edward M. Luria