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ELIAS C. ALVORD (1942)  
ELLSWORTH C. ALVORD (1964)  
ROBERT W. ALVORD (2011)

April 30, 2014

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, dated as of April 30, 2014, 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 Numbers 24036-J and 24036-R.

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

Assignor: Greenbrier Leasing Company LLC  
One Centerpointe Drive, Suite 200  
Lake Oswego, OR 97035

Assignee: First Union Rail Corporation  
One O'Hare Centre  
6250 River Road, Suite 5000  
Rosemont, IL 60018

Chief, Section of Administration  
April 30, 2014  
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A description of the railroad equipment covered by the enclosed document is:

100 covered hopper railcars: CMEX 86944 – CMEX 87043.

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

Memorandum of Assignment.

Also enclosed is a check in the amount of \$44.00 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,

A handwritten signature in black ink, appearing to read 'E. Luria', with a stylized flourish at the end.

Edward M. Luria

EML/sem  
Enclosures

**MEMORANDUM OF ASSIGNMENT**

This **MEMORANDUM OF ASSIGNMENT** dated as of April 30, 2014 is by and between **GREENBRIER LEASING COMPANY LLC**, an Oregon limited liability company, as assignee of The CIT Group/Equipment Financing, Inc. ("**Greenbrier**"), and **FIRST UNION RAIL CORPORATION**, a North Carolina corporation ("**FURC**").

The parties to this Memorandum hereby acknowledge and confirm the following:

A. Greenbrier, as assignee of The CIT Group/Equipment Financing, Inc., as lessor, has leased certain railroad cars more particularly described on Exhibit A attached hereto (the "**Cars**") pursuant to that certain Master Net Railcar Lease dated as of June 1, 2002, and Schedule No. 10 thereto (Schedule No. 10, and the Master Net Railcar Lease as it pertains to Schedule No. 10, each as amended, modified, extended, supplemented, restated and/or replaced from time to time, the "**Lease**") to CEMEX, Inc.

B. A Memorandum of Lease was filed with respect to Schedule No. 10 with the U.S. Surface Transportation Board on August 10, 2006, under recordation number 24036-J.

C. A Memorandum of Assignment of Lease was filed with respect to that certain Assignment and Assumption Agreement dated as of May 29, 2013 between The CIT Group/Equipment Financing, Inc., as assignor, and Greenbrier, as assignee, with the U.S. Surface Transportation Board on May 30, 2013, under recordation number 24036-R.

D. Greenbrier and FURC are parties to that certain Assignment Agreement dated as of April 30, 2014, pursuant to which Greenbrier has assigned all of its right, title and interest under the Lease with respect to periods on and after April 30, 2014, and the Cars, to FURC.

E. The parties hereto wish to show for public record this Memorandum and accordingly have caused this Memorandum to be executed by their officers thereunto duly authorized, as of the date first above written. This Memorandum may be executed in counterparts, each such counterpart shall be binding on both parties hereto, notwithstanding that both parties are not signatories to the same counterpart.

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EXHIBIT A  
to Memorandum of Assignment

**DESCRIPTION OF CARS:**

3,256 cubic foot capacity covered hopper railcars  
including gravity gates and round hatches

**QUANTITY:**

One hundred (100)

**CAR MARKS AND NUMBERS:**

1	CMEX	86944	35	CMEX	86978	69	CMEX	87012
2	CMEX	86945	36	CMEX	86979	70	CMEX	87013
3	CMEX	86946	37	CMEX	86980	71	CMEX	87014
4	CMEX	86947	38	CMEX	86981	72	CMEX	87015
5	CMEX	86948	39	CMEX	86982	73	CMEX	87016
6	CMEX	86949	40	CMEX	86983	74	CMEX	87017
7	CMEX	86950	41	CMEX	86984	75	CMEX	87018
8	CMEX	86951	42	CMEX	86985	76	CMEX	87019
9	CMEX	86952	43	CMEX	86986	77	CMEX	87020
10	CMEX	86953	44	CMEX	86987	78	CMEX	87021
11	CMEX	86954	45	CMEX	86988	79	CMEX	87022
12	CMEX	86955	46	CMEX	86989	80	CMEX	87023
13	CMEX	86956	47	CMEX	86990	81	CMEX	87024
14	CMEX	86957	48	CMEX	86991	82	CMEX	87025
15	CMEX	86958	49	CMEX	86992	83	CMEX	87026
16	CMEX	86959	50	CMEX	86993	84	CMEX	87027
17	CMEX	86960	51	CMEX	86994	85	CMEX	87028
18	CMEX	86961	52	CMEX	86995	86	CMEX	87029
19	CMEX	86962	53	CMEX	86996	87	CMEX	87030
20	CMEX	86963	54	CMEX	86997	88	CMEX	87031
21	CMEX	86964	55	CMEX	86998	89	CMEX	87032
22	CMEX	86965	56	CMEX	86999	90	CMEX	87033
23	CMEX	86966	57	CMEX	87000	91	CMEX	87034
24	CMEX	86967	58	CMEX	87001	92	CMEX	87035
25	CMEX	86968	59	CMEX	87002	93	CMEX	87036
26	CMEX	86969	60	CMEX	87003	94	CMEX	87037
27	CMEX	86970	61	CMEX	87004	95	CMEX	87038
28	CMEX	86971	62	CMEX	87005	96	CMEX	87039
29	CMEX	86972	63	CMEX	87006	97	CMEX	87040
30	CMEX	86973	64	CMEX	87007	98	CMEX	87041
31	CMEX	86974	65	CMEX	87008	99	CMEX	87042
32	CMEX	86975	66	CMEX	87009	100	CMEX	87043
33	CMEX	86976	67	CMEX	87010			
34	CMEX	86977	68	CMEX	87011			

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: 5/1/14

Edward M Luria  
Edward M. Luria