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December 22, 2014

VIA E-FILING

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

Dear Section Chief:

Enclosed for electronic filing and recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) is an executed copy of a Memorandum of Assignment of Lease, dated as of December 19, 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 under Recordation Number 27772.

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

Assignor: Midwest Railcar Corporation
4949 Autumn Oaks Drive
Maryville, IL 62062

Assignee: Citicorp Railmark, Inc.
390 Greenwich Street
1st Floor
New York, NY 10013

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

115 Auto Flood III coal hopper railcars within the series GLFX 8001 – GLFX 8125 as set forth on Schedule 1 to the enclosed Memorandum of Assignment of Lease. (Note: GLFX 8003 – GLFX 8005, GLFX 8007, GLFS 8017, GLFX 8048, GLFX 8068, GLFX 8096 – GLFX 8098 have been casualtyed).



Section Chief
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Page Two

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

Memorandum of Assignment of Lease.

The required recordation fee of \$43.00 is being paid to the Surface Transportation Board by charge to our firm account.

Kindly return a file-stamped copy of the enclosed document and this letter to the undersigned.

Very truly yours,

DLA Piper LLP (US)


Susan G. Lichtenfeld

MEMORANDUM OF ASSIGNMENT OF LEASE

THIS MEMORANDUM OF ASSIGNMENT OF LEASE (this "Memorandum") dated as of this 19th day of December, 2014, is made by and between Midwest Railcar Corporation, an Illinois corporation ("Transferor"), and Citicorp Railmark, Inc., a Delaware corporation ("Transferee" and, together with Transferor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, Gulf Power Company ("Lessee") is leasing the railcars identified on Schedule 1 attached hereto (the "Equipment") from Transferor, as successor lessor, pursuant to that certain Railcar Equipment Lease dated as of December 16, 2008 between JAIX Leasing Company, as lessor (to which Transferor is the successor lessor), and Lessee, as lessee, as supplemented by Rider 1, dated December 16, 2008, to Railcar Equipment Lease between JAIX Leasing Company, as lessor (to which Transferor is the successor lessor), and Lessee, as lessee, as amended by Lease Extension Certificate and Amendment No. 1 to Rider 1 to Railcar Equipment Lease dated as of October 6, 2011 but effective as of January 1, 2012 between Wells Fargo Equipment Finance, Inc. d/b/a Midwest Railcar Capital Equipment Company, as lessor (to which Transferor is successor lessor), and Lessee, as lessee, and Lease Extension Certificate and Amendment No. 2 to Rider 1 to Railcar Equipment Lease dated as of September 24, 2014 but effective as of January 1, 2015 between Transferor, as successor lessor, and Lessee, as lessee (collectively, the "Lease").

WHEREAS, pursuant to a Purchase and Sale Agreement dated as of December 19, 2014 between Transferor and Transferee (the "Purchase Agreement"), Transferor agreed to sell the Equipment to Transferee and to assign to Transferee the rights and obligations of Transferor in, to and under the Lease arising after the dates of such sale and assignment under the Purchase Agreement, and Transferee agreed to purchase the Equipment and agreed to such assignment under the Purchase Agreement.

WHEREAS, Transferor and Transferee acknowledge that the only rider subject to the Master Lease being assigned to, and assumed by, Transferee is Rider 1, as amended, described above.

WHEREAS, the Parties wish to show for the public record the existence of the aforesaid sale and assignment, and the respective interests therein of the Parties.

WHEREAS, this Memorandum may be executed in any number of identical counterparts, any or all of which may contain signatures of fewer than all of the parties but all of which taken together shall constitute a single instrument.

WHEREAS, in the event of any conflict between the provisions of this Memorandum and the provisions of the Purchase Agreement, the provisions of the Purchase Agreement shall control.

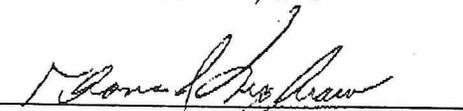
NOW, THEREFORE, the Parties agree to the foregoing recitals and agree that Transferee may, at its option and cost, file this Memorandum with the Surface Transportation Board pursuant to 49 U.S.C. Section 11301(a).

IN WITNESS WHEREOF, the undersigned has caused this Memorandum 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 Transferee 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 Transferee. I further declare under penalty of perjury that the foregoing is true and correct.

CITICORP RAILMARK, INC.

By:



Thomas J. McGraw
Senior Vice President

**SCHEDULE 1
TO THE MEMORANDUM OF ASSIGNMENT OF LEASE**

Description of Equipment

One hundred fifteen (115) aluminum 2008 FreightCar America built 4200 cf 286,000 GRL AutoFlood III™ coal hoppers, bearing the following road marks and numbers:

| Reporting Marks and Numbers |
|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| GLFX008001 | GLFX008031 | GLFX008057 | GLFX008083 | GLFX008111 |
| GLFX008002 | GLFX008032 | GLFX008058 | GLFX008084 | GLFX008112 |
| GLFX008006 | GLFX008033 | GLFX008059 | GLFX008085 | GLFX008113 |
| GLFX008008 | GLFX008034 | GLFX008060 | GLFX008086 | GLFX008114 |
| GLFX008009 | GLFX008035 | GLFX008061 | GLFX008087 | GLFX008115 |
| GLFX008010 | GLFX008036 | GLFX008062 | GLFX008088 | GLFX008116 |
| GLFX008011 | GLFX008037 | GLFX008063 | GLFX008089 | GLFX008117 |
| GLFX008012 | GLFX008038 | GLFX008064 | GLFX008090 | GLFX008118 |
| GLFX008013 | GLFX008039 | GLFX008065 | GLFX008091 | GLFX008119 |
| GLFX008014 | GLFX008040 | GLFX008066 | GLFX008092 | GLFX008120 |
| GLFX008015 | GLFX008041 | GLFX008067 | GLFX008093 | GLFX008121 |
| GLFX008016 | GLFX008042 | GLFX008069 | GLFX008094 | GLFX008122 |
| GLFX008018 | GLFX008043 | GLFX008070 | GLFX008095 | GLFX008123 |
| GLFX008019 | GLFX008044 | GLFX008071 | GLFX008099 | GLFX008124 |
| GLFX008020 | GLFX008045 | GLFX008072 | GLFX008100 | GLFX008125 |
| GLFX008021 | GLFX008046 | GLFX008073 | GLFX008101 | |
| GLFX008022 | GLFX008047 | GLFX008074 | GLFX008102 | |
| GLFX008023 | GLFX008049 | GLFX008075 | GLFX008103 | |
| GLFX008024 | GLFX008050 | GLFX008076 | GLFX008104 | |
| GLFX008025 | GLFX008051 | GLFX008077 | GLFX008105 | |
| GLFX008026 | GLFX008052 | GLFX008078 | GLFX008106 | |
| GLFX008027 | GLFX008053 | GLFX008079 | GLFX008107 | |
| GLFX008028 | GLFX008054 | GLFX008080 | GLFX008108 | |
| GLFX008029 | GLFX008055 | GLFX008081 | GLFX008109 | |
| GLFX008030 | GLFX008056 | GLFX008082 | GLFX008110 | |