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April 9, 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, dated as of April 1, 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 Numbers 30446, 30507 and 30606.

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

Lessor:	Citizens Asset Finance, Inc. (f/k/a RBS Asset Finance, Inc.) 480 Jefferson Blvd. Warwick, Rhode Island 02886
Existing Lessee:	FMC Corporation 1735 Market St Philadelphia, Pennsylvania 19103
New Lessee:	FMC Wyoming Corporation 1735 Market Street Philadelphia, PA 19103

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

All railcars covered by the primary and secondary documents filed under the following Recordation Numbers as identified in those documents:

Rec. No. 30446: 67 railcars within the series FMLX 2000 - FMLX 2098

Rec. No. 30507: 81 railcars within the series FMLX 2006 - FMLX 2148

Rec. No. 30606: 2 railcars: FMLX 2147 and FMLX 2149

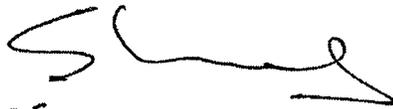
A short summary of the document to appear in the index is:

Memorandum of Assignment and Assumption Agreement.

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,

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 AND ASSUMPTION AGREEMENT**

This MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT (this "**Memorandum of Assignment**") is made and entered into as of April 1, 2015, among **Citizens Asset Finance, Inc.**, a New York corporation ("**Lessor**"), formerly known as RBS Asset Finance, Inc., **FMC Corporation**, a Delaware corporation ("**Existing Lessee**"), and **FMC Wyoming Corporation**, a Delaware corporation ("**New Lessee**"), with reference to the following:

1. Pursuant to a Master Rail Lease Agreement dated as of November 20, 2008 (the "**Railroad Equipment Lease**") between Lessor and Existing Lessee, Equipment Schedule No. 002 to the Railroad Equipment Lease dated August 6, 2012 ("**Schedule No. 002**") between Lessor and Existing Lessee, Equipment Schedule No. 003 to the Railroad Equipment Lease dated September 21, 2012 ("**Schedule No. 003**") between Lessor and Existing Lessee, and Equipment Schedule No. 004 to the Railroad Equipment Lease dated December 21, 2012 ("**Schedule No. 004**"; Schedule No. 002, Schedule No. 003 and Schedule No. 004, each, a "**Schedule**" and, collectively, the "**Schedules**"; the Railroad Equipment Lease and each Schedule, individually, a "**Lease**" and, collectively, the "**Leases**") between Lessor and Existing Lessee, Lessor agreed to lease to Lessee, and Lessee agreed to lease from Lessor, the railcars identified in each Schedule (each, a "**Car**" and, collectively, the "**Cars**"). A Memorandum of the Lease and a Memorandum of a certain Lease Supplement with respect to Schedule No. 002 were recorded with the Surface Transportation Board on October 31, 2012 at 9:30 a.m. and assigned Recordation Numbers 30446 and 30446-A, respectively. A Memorandum of the Lease and a Memorandum of a certain Lease Supplement with respect to Schedule No. 003 were recorded with the Surface Transportation Board on November 2, 2012 at 4:20 p.m. and assigned Recordation Numbers 30507 and 30507-A, respectively. A Memorandum of the Lease and a Memorandum of a certain Lease Supplement with respect to Schedule No. 004 were recorded with the Surface Transportation Board on January 9, 2013 at 3:55 p.m. and assigned Recordation Numbers 30606 and 30606-A, respectively.

2. Pursuant to an Assignment and Assumption Agreement with Consents dated as of April 1, 2015 (the "**Assignment**"), Existing Lessee assigned to New Lessee all of Existing Lessee's right, title and interest in, to and under the Leases and the Cars.

3. This Memorandum of Assignment is being recorded with the Surface Transportation Board pursuant to 49 U.S.C. Section 11301(a) for the purpose of giving record notice and evidence of the Assignment and the Cars.

4. This Memorandum of Assignment may be executed in any number of counterparts, each executed counterpart constituting an original but all together only one Memorandum of Assignment.

[Remainder of Page Intentionally Left Blank]

IN WITNESS WHEREOF, the parties hereto have duly executed and delivered this Memorandum of Assignment as of the date first written above.

Lessor:

**Citizens Asset Finance, Inc.,**  
a New York corporation

By:   
Name: Debra L. Lucchesi  
Title: Assistant Vice President

Existing Lessee:

**FMC Corporation,**  
a Delaware corporation

By:   
Name: THOMAS C. DEAS, JR.  
Title: VP and TREASURER

New Lessee:

**FMC Wyoming Corporation,**  
a Delaware corporation

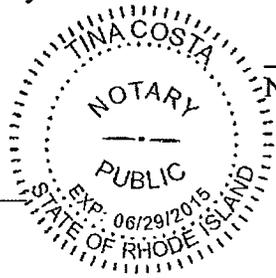
By:   
Name: THOMAS C. DEAS, JR.  
Title: TREASURER

[EXECUTION PAGE OF MEMORANDUM OF ASSIGNMENT]

STATE OF Rhode Island,  
COUNTY OF Kent ) SS.

On this 1<sup>st</sup> day of April, 2015, before me appeared Debra Lucchesi, to me personally known, who being by me duly sworn did say that he/she is the AVP of Citizens Asset Finance, Inc., a New York corporation, and that said instrument was signed on behalf of said corporation by authority of its Board of Directors, and he/she acknowledged said instrument to be the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal in the County and State aforesaid, the day and year last above written.



Tina Costa  
Notary Public

My Commission Expires:

6/29/15

STATE OF PENNSYLVANIA  
COUNTY OF PHILADELPHIA ) SS.

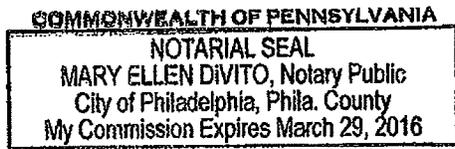
On this 30<sup>th</sup> day of MARCH, 2015, before me appeared THOMAS C. DEAS JR., to me personally known, who being by me duly sworn did say that he/she is the VP AND TREASURER of FMC Corporation, a Delaware corporation, and that said instrument was signed on behalf of said corporation by authority of its Board of Directors, and he/she acknowledged said instrument to be the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal in the County and State aforesaid, the day and year last above written.

Mary Ellen Divito  
Notary Public

My Commission Expires:

March 29, 2016



STATE OF PENNSYLVANIA )  
 ) SS.  
COUNTY OF PHILADELPHIA )

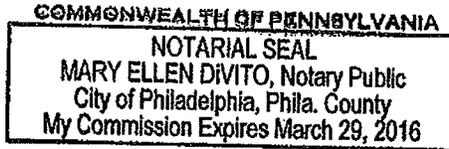
On this 30<sup>th</sup> day of MARCH, 2015, before me appeared THOMAS C. YEAS, JR., to me personally known, who being by me duly sworn did say that he/she is the TREASURER of FMC Wyoming Corporation, a Delaware corporation, and that said instrument was signed on behalf of said corporation by authority of its Board of Directors, and he/she acknowledged said instrument to be the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal in the County and State aforesaid, the day and year last above written.

Mary Ellen Divito  
Notary Public

My Commission Expires:

March 29, 2016



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: 4/9/15

Edward M Luria  
Edward M. Luria