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September 16, 2015

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 efileing 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 December 31, 2014. The primary documents to which this is connected are recorded under Recordation No. 25323 and 25323-N We request that this document be recorded under Recordation No. 25323-AA.

The names and addresses of the parties to the Memorandum of Assignment of Lease are:

Assignor:

Winmark Limited Funding, LLC  
2 Hampshire Street, Suite 101  
Foxboro, MA 02035

Assignee:

MassMutual Asset Finance LLC  
2 Hampshire Street, Suite 101  
Foxboro, MA 02035

A description of the equipment covered by the Memorandum of Assignment of Lease consists of 114 hopper cars numbered PGNX 5156-5160, inclusive, 9105-9112, inclusive, and 9114-9214, inclusive.

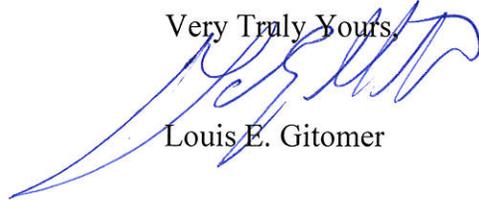
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A fee of \$43.00 is enclosed. Please return one copy by email to:

Louis E. Gitomer  
600 Baltimore Avenue, Suite 301  
Towson, MD 21204  
Lou@lgraillaw.com

A short summary of the document to appear in the index follows: a Memorandum of Assignment of Lease between Winmark Limited Funding, LLC, 2 Hampshire Street, Suite 101, Foxboro, MA 02035, and MassMutual Asset Finance LLC, 2 Hampshire Street, Suite 101, Foxboro, MA 02035, covering 114 hopper cars numbered PGNX 5156-5160, inclusive, 9105-9112, inclusive, and 9114-9214, inclusive.

Very Truly Yours,



Louis E. Gitomer

Enclosure

MEMORANDUM OF ASSIGNMENT OF LEASE

This Memorandum of Assignment of Lease between MassMutual Asset Finance LLC (the "Assignee") and Winmark Limited Funding, LLC (the "Assignor") is effective as of December 31, 2014.

1. This instrument relates to that certain Master Rail Car Lease Agreement No. 1932 dated as of October 11, 2004 (the "Lease Agreement") and the related Equipment Schedule No. 010 (the "Schedule" which term shall also include any and all riders, addenda and exhibits attached to the Schedule), between ICX Corporation ("ICX"), as lessor, and Duke Energy Progress, Inc. (f/k/a Carolina Power & Light Company) (d/b/a Progress Energy Carolinas, Inc.), as lessee (the "Lessee"), pursuant to which Assignor leased to Lessee the railcars bearing the following reporting marks and road numbers (the "Equipment"):

114 Johnstown 286K GRL railcars bearing reporting marks and road numbers PGNX 5156-5160, PGNX 9105-9112 and PGNX 9114-9214

The Schedule and, to the extent incorporated in the Schedule, the Lease, are collectively referred to hereinafter as the "Lease".

2. A Memorandum of Lease with respect to the Lease was recorded with the Surface Transportation Board under Recordation Number 25323, and a Memorandum of Supplement to Lease was filed with the Surface Transportation Board under Recordation Number 25323-N.

3. Pursuant to certain agreements dated as of March 24, 2005, ICX assigned its interests in the Equipment and the Lease to Assignor ("WLF"). As a result of these assignments, Assignor acquired all of ICX's right, title, and interest in and to the Equipment and the Lease. A Memorandum of Assignment of Lease with respect to such assignment was recorded with the Surface Transportation Board under Recordation Number 25323-P.

4. Pursuant to certain agreements dated as of December 31, 2014, Assignor assigned its interests in the Equipment and the Lease to Assignee. As a result of these assignments, Assignee has acquired all of Assignor's right, title, and interest in and to the Equipment and the Lease of Assignor.

5. The addresses of the parties are as follows:

Assignor: Winmark Limited Funding, LLC, Two Hampshire Street, Suite 101, Foxboro, MA 02035

Assignee: MassMutual Asset Finance LLC, Two Hampshire Street, Suite 101, Foxboro, MA 02035

6. The terms and provisions of the Lease and the assignments are more particularly set forth in the Lease Agreement, the Schedule and the assignment agreements and are incorporated herein by reference.

7. This Memorandum may be signed in counterpart or duplicate copies, and any signed counterpart or duplicate copy shall be equivalent to a signed original for all purposes.

**(remainder of page intentionally left blank; signature page and acknowledgements follow)**

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

**ASSIGNOR: WINMARK LIMITED FUNDING, LLC**

By:   
David Coutu, President

COMMONWEALTH OF MASSACHUSETTS

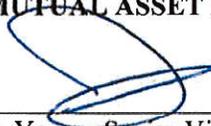
COUNTY OF NORFOLK

On December 31, 2014, before me appeared David Coutu, to me personally known, who being by me duly sworn says that he is the President of Winmark Limited Funding, LLC, and that he executed the foregoing instrument on behalf of said company by authority of its managers, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.



  
Notary Public  
My commission expires: 10/24/21

**ASSIGNEE: MASSMUTUAL ASSET FINANCE LLC**

By:   
John Young, Senior Vice President

COMMONWEALTH OF MASSACHUSETTS

COUNTY OF NORFOLK

On December 31, 2014, before me appeared John Young, to me personally known, who being by me duly sworn says that he is the Senior Vice President of MassMutual Asset Finance LLC, and that he executed the foregoing instrument on behalf of said company by authority of its managers, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.



  
Notary Public  
My commission expires: 10/24/21