

**LAW OFFICES OF LOUIS E. GITOMER, LLC**  
**600 BALTIMORE AVENUE, SUITE 301, TOWSON, MD 21204**  
**410-296-2250            LOU@LGRAILLAW.COM**

January 30, 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 January 30, 2015. The primary document to which this is connected is recorded under Recordation No. 31853. We request that this document be recorded under Recordation No. 31583-A.

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

Assignor:

Banc of America Leasing and Capital, LLC  
125 Dupont Drive  
Providence, RI 02907

Assignee:

PNC Equipment Finance, LLC  
One PNC Plaza, 10th Floor  
249 Fifth Avenue  
Pittsburgh, PA 15222

A description of the equipment covered by the Memorandum of Assignment of Lease consists of 28 Covered Hopper Cars numbered NASX 004276, 004288, 004290, 004291, 004292, 004293, 004294, 004295, 004296, 004297, 004298, 004299, 004301, 004302, 004303, 004304, 004305, 004306, 004307, 004308, 004309, 004310, 004311, 004312, 004314, 004315, 004316, and 004317.

Ms. Cynthia T. Brown  
January 30, 2015  
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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 Banc of America Leasing and Capital, LLC, 125 Dupont Drive, Providence, RI 02907, and PNC Equipment Finance, LLC, One PNC Plaza, 10th Floor, 249 Fifth Avenue, Pittsburgh, PA 15222, covering 28 Covered Hopper Cars numbered NASX 004276, 004288, 004290, 004291, 004292, 004293, 004294, 004295, 004296, 004297, 004298, 004299, 004301, 004302, 004303, 004304, 004305, 004306, 004307, 004308, 004309, 004310, 004311, 004312, 004314, 004315, 004316, and 004317.

Very Truly Yours,

*Louis E. Gitomer*

Louis E. Gitomer

Enclosure

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MEMORANDUM OF ASSIGNMENT OF LEASE

dated as of January 30, 2015

between

PNC EQUIPMENT FINANCE, LLC

as Assignee

and

BANC OF AMERICA LEASING & CAPITAL, LLC

as Assignor

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FILED WITH THE SURFACE TRANSPORTATION BOARD PURSUANT TO  
49 U.S.C. §11301 on January \_\_\_\_, 2015 at \_\_\_\_: \_\_\_\_\_.m.

MEMORANDUM OF ASSIGNMENT OF LEASE

THIS MEMORANDUM OF ASSIGNMENT OF LEASE is made and entered into as of January 30, 2015, by and between PNC EQUIPMENT FINANCE, LLC (the "Assignee") and BANC OF AMERICA LEASING & CAPITAL, LLC (the "Assignor"), with reference to the following:

Assignor, as lessor, and Compass Minerals Ogden Inc. and Compass Minerals America Inc., jointly, severally and collectively, the lessee, have heretofore executed that certain Rail Equipment Net Leasing Agreement No. 19995-90001 dated as of January 6, 2015, and, pursuant thereto, that certain Schedule No. 012 dated January 21, 2015 (collectively, the "Lease"), pertaining to the railcars set forth therein and further described on Exhibit No. 1 attached hereto (the "Railcars").

Assignor, as assignor, and Assignee, as assignee, have executed that certain Assignment and Specification of Assigned Interest dated as of the date hereof to that certain Master Assignment Agreement dated as of February 2, 2010 by and between Assignor and Assignee, pursuant to which (a) Assignor has assigned to Assignee all of Assignor's rights and obligations under the Lease and Assignee has assumed from Assignor all of Assignor's rights and obligations under the Lease, in each case, solely with respect to the assigned Railcars, and (b) Assignor has sold the assigned Railcars to Assignee.

Assignor filed a Memorandum of Lease with the STB on January 29, 2015 with respect to the Railcars which is awaiting a Recordation Number. The parties hereto wish to show for public record this Memorandum of Assignment of Lease to provide notice of such assignment.

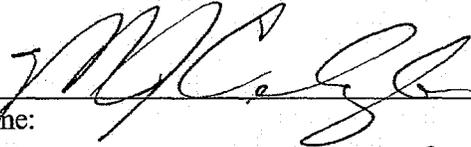
This Memorandum of Assignment of Lease relates only to the sale by Assignor to Assignee of the assigned Railcars described herein and the assignment by Assignor to Assignee of the Lease solely as it pertains to such Railcars.

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

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

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

PNC EQUIPMENT FINANCE, LLC.

By:   
Name: \_\_\_\_\_  
Title: **Michael J. Colangelo**  
**Vice President**

BANC OF AMERICA LEASING & CAPITAL, LLC

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

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

PNC EQUIPMENT FINANCE, LLC.

By: \_\_\_\_\_  
Name:  
Title:

BANC OF AMERICA LEASING & CAPITAL, LLC

By: Annemarie R. Warren  
Name: **Annemarie L. Warren**  
Title: **Vice President**





EXHIBIT NO. 1  
TO MEMORANDUM OF LEASE AGREEMENT

DESCRIPTION OF RAILCARS

Twenty-eight (28) New T4250 Thru Sill Covered Hopper Cars

Reporting Marks

and Numbers

NASX-004288

NASX-004291

NASX-004293

NASX-004296

NASX-004298

NASX-004302

NASX-004305

NASX-004314

NASX-004316

NASX-004290

NASX-004292

NASX-004295

NASX-004297

NASX-004301

NASX-004303

NASX-004306

NASX-004315

NASX-004317

NASX-004276

NASX-004299

NASX-004307

NASX-004309

NASX-004311

NASX-004294

NASX-004304

NASX-004308

NASX-004310

NASX-004312