RECORDATION NO. 31429-A FILED
October 16, 2014 03:10 PM
SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)
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October 16, 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 Contribution and Sale Agreement, dated as of October 16, 2014, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Security Agreement – Chattel Mortgage previously filed with the Board under Recordation Number 31429.

The name and address of the party to the enclosed document are:

Transferor: American Railcar Industries, Inc.
620 North Second Street
St. Charles, Missouri 63301

Transferee: Longtrain Leasing II, LLC
620 North Second Street
St. Charles, Missouri 63301

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

921 railcars within the series SHQX 002340 – SHQX 002402, SHQX 004550 – SHQX 005796, SHQX 007005 – SHQX 007123, SHQX 008180 – 008711, SHQX 009092 – SHQX 009136, SHQX 015082 – SHQX 015106, SHQX 050000 – SHQX 050538, SHQX 070005 – SHQX 070268 as more particularly set forth on the attachment to the document.

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

Memorandum of Contribution and Sale 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,

Edward M. Luria

EML/sem
Enclosures

MEMORANDUM OF CONTRIBUTION AND SALE AGREEMENT

This Memorandum of Contribution and Sale Agreement is made and entered into as of October 16, 2014, by and between LONGTRAIN LEASING II, LLC (hereinafter referred to as the "Transferee"), and AMERICAN RAILCAR INDUSTRIES, INC. (hereinafter referred to as the "Transferor"), respecting that certain Contribution and Sale Agreement dated as of October 16, 2014 (the "Agreement") between the Transferor and the Transferee, as the same may be amended, amended and restated, supplemented or otherwise modified from time to time.

The Transferor and the Transferee hereby affirm and acknowledge that, subject to the terms and conditions of the Agreement, the Transferor has transferred, assigned, set over and otherwise conveyed to the Transferee on the date hereof all right, title and interest of the Transferor in and to (i) the Equipment as defined in the Agreement, (ii) the Leases as defined in the Agreement and all mileage credits and rental and other amounts payable pursuant to the terms of such Leases that accrue on or after the date hereof, (iii) all guarantees, cash deposits or other credit support relating to the amounts owing pursuant to such Leases, but only so far as the foregoing apply to the Leases and (iv) all income, payments and proceeds of the foregoing, including all railcars and leases (but only to the extent related to such railcars) listed in Exhibit A attached hereto (the items described in clause (i) through (iv) collectively, the "***Transferred Assets***"), effective as of the date of the Agreement and all as further described and set forth in, and subject to the terms defined in, the Agreement.

The Transferor and the Transferee hereby affirm and acknowledge that:

(i) the Transferor and the Transferee hereby affirm and acknowledge that the Transferor and the Transferee intend that all transfers of Transferred Assets to be a "true sale", "true contribution" or a "true distribution", as the case may be, by the Transferor to the Transferee that is absolute and irrevocable and that provides the Transferee with the full benefits of ownership of the Transferred Assets, and neither the Transferor nor the Transferee intends the transactions contemplated under the Agreement to be, or for any purpose to be characterized as, loans from the Transferee to the Transferor;

(ii) it is, further, not the intention of the Transferee or the Transferor that the conveyance of the Transferred Assets by the Transferor be deemed a grant of a security interest in the Transferred Assets by the Transferor to the Transferee to secure a debt or other obligation of the Transferor, except to the limited extent contemplated in Article 9 of the UCC in respect of sales of certain financial assets; and

(iii) in the event that, notwithstanding the intent of the parties, any Transferred Assets are considered to be property of the Transferor's estate, then (i) this Agreement also shall be deemed to be, and hereby is, a security agreement within the meaning of Articles 8 and 9 of the UCC, and (ii) the conveyance of the Transferred Assets by the Transferor provided for in the Agreement shall be deemed to be a grant by the Transferor to the Transferee of, and the Transferor granted to the Transferee, a security interest in and to all of the Transferor's right, title and interest in, to and under the Transferred Assets, whether now or hereafter existing or created, to secure (1) the rights of the Transferee under the Agreement, (2) a loan by the Transferee to the

Transferor in an amount equal to the FMV as of the Transfer Date, and (3) without limiting the foregoing, the payment and performance of the Transferor's obligations (whether monetary or otherwise) to the Transferee under the Agreement.

IN WITNESS WHEREOF, each of the parties hereto, pursuant to due company authority, has caused this Memorandum of Contribution and Sale Agreement to be duly executed in its company name by its officers, thereunto duly authorized, all as of the date first above written.

SIGNATURES APPEAR ON THE FOLLOWING PAGE

IN WITNESS WHEREOF, the parties hereto have executed and delivered this Memorandum in one or more counterparts as of the date first set forth above.

LONGTRAIN LEASING II, LLC
By: AMERICAN RAILCAR INDUSTRIES, INC.,
its sole member

By: _____
Name: Umesh Choksi
Title: Chief Financial Officer

AMERICAN RAILCAR INDUSTRIES, INC.

By: _____
Name: Umesh Choksi
Title: Chief Financial Officer

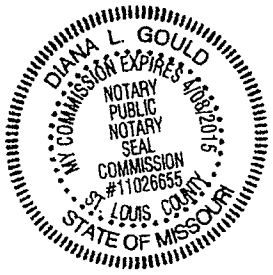
STATE OF Missouri)
) ss.:
COUNTY OF St. Charles)

On this 10 day of October, 2014, before me, personally appeared Umesh Choksi, to me known, who being by me duly sworn, says that he is Chief Financial Officer of AMERICAN RAILCAR INDUSTRIES, INC., the sole member of LONGTRAIN LEASING II, LLC; that said instrument was signed on behalf of said company on the date hereof by authority of its governing body; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.

Notary Public

STATE OF Missouri)
) ss.:
COUNTY OF St. Charles)

On this 16 day of October, 2014, before me, personally appeared Umesh Choksi, to me known, who being by me duly sworn, says that he is Chief Financial Officer of AMERICAN RAILCAR INDUSTRIES, INC., the sole member of LONGTRAIN LEASING II, LLC; that said instrument was signed on behalf of said company on the date hereof by authority of its governing body; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.



Notary Public

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SHQX070268	1993	0090920003

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: 10/16/14

Edward M. Luria