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February 20, 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 e-filing 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 February 20, 2015. The primary document to which this is connected is recorded under Recordation No. 31602. We request that this document be recorded under Recordation No. 31602-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 46 Covered Hopper Cars numbered NASX 004350-004395, inclusive.

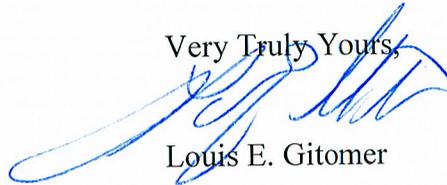
Ms. Cynthia T. Brown
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A fee of \$43.00 is enclosed. Please return one copy by email to:

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 46 Covered Hopper Cars numbered NASX 004350-004395, inclusive.

Very Truly Yours,



Louis E. Gitomer

Enclosure

MEMORANDUM OF ASSIGNMENT OF LEASE

dated as of February 1st, 2015

between

PNC EQUIPMENT FINANCE, LLC

as Assignee

and

BANC OF AMERICA LEASING & CAPITAL, LLC

as Assignor

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

MEMORANDUM OF ASSIGNMENT OF LEASE

THIS MEMORANDUM OF ASSIGNMENT OF LEASE is made and entered into as of February 20, 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. 014 dated February 20, 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 February 19, 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.

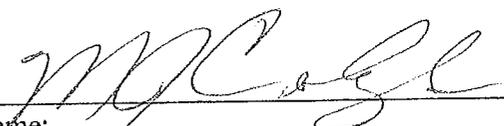
This Memorandum of Assignment of Lease relates only to the sale by Assignor to Assignee of the assigned Railcars described herein and the assignment by Assignor to Assignee of the Lease solely as it pertains to such Railcars.

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 L. Warner*
Name: Annemarie L. Warner
Title: Vice President

EXHIBIT NO. 1
TO MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT

DESCRIPTION OF RAILCARS

Forty-six (46) New T4250 Thru Sill Covered Hopper Cars

| Reporting Marks |
|-----------------|
| NASX-004350 |
| NASX-004351 |
| NASX-004352 |
| NASX-004355 |
| NASX-004356 |
| NASX-004357 |
| NASX-004359 |
| NASX-004360 |
| NASX-004361 |
| NASX-004362 |
| NASX-004364 |
| NASX-004365 |
| NASX-004366 |
| NASX-004367 |
| NASX-004368 |
| NASX-004369 |
| NASX-004370 |
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| NASX-004372 |
| NASX-004353 |
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| NASX-004358 |
| NASX-004373 |
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| NASX-004363 |
| NASX-004375 |
| NASX-004376 |
| NASX-004377 |
| NASX-004378 |
| NASX-004379 |
| NASX-004380 |
| NASX-004381 |
| NASX-004382 |
| NASX-004383 |
| NASX-004384 |
| NASX-004385 |

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| NASX-004386 |
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