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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)
ROBERT W. ALVORD (2011)

September 3, 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 an Assignment and Assumption Agreement, dated as of September 3, 2014, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the documents filed with the Board under Recordation Number 31365.

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

Transferee:	RCF 2014, LLC 100 Clark Street Suite 201 St. Charles, Missouri 63301
Transferor:	American Railcar Leasing LLC 100 Clark Street Suite 201 St. Charles, Missouri 63301

Chief
Section of Administration
September 3, 2014
Page 2

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

1,875 railcars within the series:

ACFX 37711
ACFX 41604 – ACFX 41911
ACFX 45768
ACFX 59895
ACFX 64869 – ACFX 68436
ACFX 71463 – ACFX 72967
ACFX 78830 – ACFX 78861
IPBX 17100 – IPBX 17587
OLNX 51046
PVCX 13510 – PVCX 13609
SHPX 42909 – SHPX 43998
SHPX 201255 – SHPX 213956
SHPX 222101 – SHPX 223871
SHPX 433356 – SHPX 433607
SHPX 450014 – SHPX 451067
SHPX 455207
SHPX 458568 – SHPX 458962
WACX 151158 – WACX 151175 (inclusive)

as set forth in the attachment to the document.

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

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,



Edward M. Luria

EML/sem
Enclosures

ASSIGNMENT AND ASSUMPTION AGREEMENT

ASSIGNMENT AND ASSUMPTION AGREEMENT (the "Agreement"), dated as of September 3, 2014, between American Railcar Leasing LLC, a Delaware limited liability company (the "Transferor"), and RCF 2014, LLC, a Delaware limited liability company (the "Transferee"). Capitalized terms used but not otherwise defined herein shall have the respective meanings ascribed to them in the Transfer Agreement (as defined below).

WHEREAS: the Transferor and the Transferee have entered into an Amended and Restated Transfer Agreement, dated as of September 3, 2014 (as amended, restated, supplemented or otherwise modified from time to time, the "Transfer Agreement"), in connection with the transfer of, among other things, the railcars described on Schedule 1 (the "Equipment"), subject to the Leases (as defined below) for consideration in the amount provided on Schedule 1 and on the terms and conditions provided in the Transfer Agreement; and

WHEREAS: the parties now desire to carry out the intent and purpose of the Transfer Agreement by, among other things, the parties' execution and delivery of this instrument evidencing the assignment by the Transferor of all of its rights, title and interest in and to the Leases, to the extent they relate to the Equipment, to the Transferee.

NOW, THEREFORE, in consideration of the premises and of other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree as follows:

1. For purposes of this Agreement, "Leases" means all current leases of any one or more railcars included in the Equipment and all other contracts for use of any one or more railcars included in the Equipment more specifically described on Schedule 1, including, without limitation, all extensions, renewals, supplements and modifications of any of the foregoing. If any of the Leases (including, without limitation, any master lease) shall include both Equipment and railcars not part of the Equipment, then such Leases shall be subject to this Agreement only to the extent they cover Equipment; and, for purposes of this Agreement, the term Lease shall mean a lease (including without limitation, the provisions of any master lease) only insofar as such lease applies to Equipment subject to this Agreement.

2. Effective as of the date hereof, the Transferor hereby sells, transfers, assigns, conveys, grants and sets over to the Transferee, its successors and assigns forever, all of the Transferor's rights, title and interest as of such date in and to the Leases, as fully and entirely as the same would have been held and enjoyed by the Transferor as if this assignment had not been made.

3. Effective as of the date hereof, the Transferee accepts, assumes, takes over and succeeds to all of the Transferor's rights, title and interest as of such date in and to the Leases, and the Transferee hereby covenants and agrees to discharge, perform and comply with, and to be bound by, all the terms, conditions, provisions, obligations, covenants and duties of the Transferor under the Leases (but only to the extent it relates to the period from and after the date hereof), as if the Transferee were an original party thereto.

4. The Transferor hereby covenants and agrees that, at any time and from time to time after the date hereof, at the request and expense of the Transferee, the Transferor will promptly and duly execute and deliver, or cause to be executed and delivered, to the Transferee all such further instruments and take all such further action as may be reasonably requested by the Transferee to more effectively sell, transfer, assign, convey, grant and set over the Leases to the Transferee.

5. The Transferee hereby covenants and agrees that, at the request and expense of the Transferor, it will hereafter execute any further assumptions or instruments of transfer or conveyance as may be reasonably requested by the Transferor to assume the Leases or to release the Transferor and its affiliates from their obligations under or on account of the Leases so long as such release will not prejudice the Transferee's rights, title and interest in and to the Leases.

6. This Agreement shall be binding upon the Transferee and the Transferor, their respective successors and permitted assigns, for the use and purposes set forth and referred to herein, effective as of the date hereof.

7. Nothing contained in this Agreement shall be construed to expand, limit, or otherwise modify or terminate the representations, warranties and covenants set forth in the Transfer Agreement. To the extent the transfer of the Leases hereunder is characterized as a loan from the Transferee to the Transferor, then the conveyance by the Transferor shall be deemed to be a grant by the Transferor to the Transferee of a security interest in all of the Leases and the Transferor does hereby grant to the Transferee a security interest in all of such Leases.

8. Governing Law. This Agreement shall in all respects be governed by, and construed in accordance with, the laws of the State of New York (other than the conflict of law principles thereof, except for Section 5-1401 and Section 5-1402 of the New York General Obligations Law) and shall be binding upon and inure to the benefit of the Transferee and the Transferor and their respective successors and permitted assigns.

9. Counterparts. This Agreement may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. Any counterpart signature delivered by facsimile shall be equally effective as delivery of an originally executed counterpart.

[Signature Page Follows]

IN WITNESS WHEREOF, the parties hereto have caused this Assignment and Assumption Agreement to be duly executed in one or more counterparts as of the date first above written.

TRANSFEROR:

AMERICAN RAILCAR LEASING LLC

By: Steven Unger
Name: Steven Unger
Title: Treasurer

TRANSFeree:

RCF 2014, LLC

By: AMERICAN RAILCAR LEASING LLC, its
sole member

By: Steven Unger
Name: Steven Unger
Title: Treasurer

STATE OF Mo.

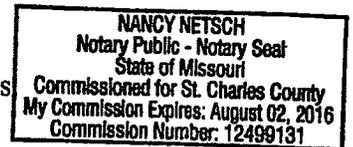
County of St. Charles

On the 29th day of Aug., 2014, before me personally appeared the within-named Steven Unger, to me known and known by me to be the Treasurer of American Railcar Leasing LLC, and the party executing the foregoing instrument, and he acknowledged said instrument by him so executed to be his free act and deed in such capacity and the free act and deed of said company.

Nancy Netsch

Notary Public:

My Commission Expires



STATE OF MO

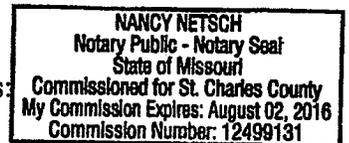
County of St. Charles

On the 29th day of Aug., 2014, before me personally appeared the within-named Steven Unger, to me known and known by me to be the Treasurer of American Railcar Leasing LLC, sole member of RCF 2014, LLC, and the party executing the foregoing instrument, and he acknowledged said instrument by him so executed to be his free act and deed in such capacity and the free act and deed of said company.

Nancy Netsch

Notary Public:

My Commission Expires:



SCHEDULE 1 TO ASSIGNMENT AND ASSUMPTION AGREEMENT

DESCRIPTION OF EQUIPMENT

Each of the railcars with the reporting marks and road numbers and Association of American Railroads designation numbers set forth on Annex A hereto.

DESCRIPTION OF LEASES

Each of the user leases or lease schedules or riders with the contract rider number and the named lessee set forth on Annex A hereto.

Annex A

[See Attached]

CAR ID	LESSEE CODE	CONTRACT NUMBER
ACFX037711	1524	0077780010
ACFX041604	1524	0077780010
ACFX041610	1524	0077780010
ACFX041613	1524	0077780010
ACFX041618	800	
ACFX041619	1524	0077780010
ACFX041631	800	
ACFX041911	193	0071730050
ACFX045768	1608	0090440029
ACFX059895	1608	0090440029
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ACFX064876	1062	0091220006
ACFX064889	1888	0088670002
ACFX066738	17	0090410006
ACFX067450	1062	0091220006
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ACFX068103	193	0071730050
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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: September 3, 2014

Edward M Luria

Edward M. Luria