RECORDATION NO 31090 -B FILED
February 25 2014 01:30 PM
SURFACE TRANSPORTATION BOARD

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

February 25, 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, dated as of February 25, 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 being filed with the Board under Recordation Number 31090.

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

Assignor: AEP Leasing LLC
100 Clark Street Suite 201
St. Charles, MO 63301

Assignee: American Railcar Leasing LLC
100 Clark Street Suite 201
St. Charles, MO 63301

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

912 railcars within the series:

SHPX 211028 – SHPX 212172
SHPX 222449 – SHPX 223971
SHPX 433231 – SHPX 433349
SHPX 454891 – SHPX 455287

as set forth in the attachment to the document.

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

Assignment and Assumption.

Also enclosed is a check in the amount of $44.00 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

RECORDATION NO 31090 -B FILED
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SURFACE TRANSPORTATION BOARD

ASSIGNMENT AND ASSUMPTION

This Assignment and Assumption (the "*Assignment and Assumption*") is entered into as of February 25, 2014 (the "*Effective Date*") between AEP Leasing LLC, a Delaware limited liability company ("*Assignor*"), and American Railcar Leasing LLC, a Delaware limited liability company ("*Assignee*").

WHEREAS, Assignor is a wholly-owned subsidiary of Assignee;

WHEREAS, Assignor has from time to time entered into certain Lease Agreements (as defined below) related to certain Equipment (as defined below) owned by Assignor; and

WHEREAS, Assignor wishes to assign, and Assignee wishes to acquire and assume, all of Assignor's right, title and interest in and to, and all of Assignor's obligations under, the Lease Agreements and certain Related Assets (each as defined below);

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

1. Definitions.

"*Collections*" means, with respect to any Lease Agreement, all cash collections and other cash proceeds in respect of such Lease Agreement.

"*Equipment*" shall mean collectively those units of railroad rolling stock (individually, a "*Unit*" and, collectively, the "*Equipment*" or the "*Units*") described on Schedule II hereto, together with any and all accessions, additions, improvements and other equipment or components of any nature from time to time incorporated or installed therein which are the property of the Assignor.

"*Lease Agreements*" means those agreements to lease specific Units described on Schedule I hereto.

"*Miscellaneous Items*" means, with respect to all Lease Agreements assigned pursuant to the terms of this Assignment and Assumption, receivables, prepaid expenses, current assets, deferred origination costs, deferred tax assets, non-current assets, accounts payable and accrued liabilities, deferred tax liabilities, unearned contract revenue, accrued interest, accrued professional fees, all tort claims or any other claims of any kind or nature and any payments in respect of such claims and accrued property and casualty insurance.

"*Related Assets*" means, with respect to any Lease Agreement that is assigned hereunder (but only to the extent such Lease Agreement relates to the Equipment), all of Assignor's rights under any such Lease Agreement to make determinations, to exercise any election (including, but not limited to, election of remedies) or option or to give or receive any notice, consent,

waiver or approval, together with full power and authority with respect to any such Lease Agreements to demand, receive, enforce, collect or give receipt for any of the foregoing rights or any property which is the subject of any of such Lease Agreement, to enforce or execute any checks, or other instruments or orders, to file any claims and to take any action in connection with any of the foregoing (but only insofar as such rights relate to the Equipment which is subject to such Lease Agreement), all records related to such Lease Agreements, all Collections due and to become due under any such Lease Agreements and, without duplication, any Miscellaneous Items relating to such Lease Agreements.

2. Assignment. (a) Assignor hereby transfers, assigns and otherwise conveys and grants to Assignee, and the Assignee hereby acquires and assumes from the Assignor, all of the Assignor's right, title and interest in and to the Lease Agreements set forth on Schedule I hereto to the extent (but only to the extent) that such Lease Agreements relate to the Equipment set forth on Schedule II hereto and all Related Assets with respect thereto (collectively, the "*Leases*"), any and all income and proceeds thereof and any and all obligations of the Assignor thereunder arising on and after the date hereof.

(b) Assignor hereby acknowledges that the assignment of the Leases to the extent (but only to the extent) that such Leases relate to the Equipment set forth on Schedule II hereto to Assignee is absolute and irrevocable and without reservation or retention of any interest whatsoever by Assignor. On and after the Effective Date, the Assignee shall hold all right, title, and interest in and to the Leases to the extent (but only to the extent) that such Leases relate to the Equipment set forth on Schedule II hereto, and Assignor shall not take any action inconsistent with such rights and shall not claim any interest in such Leases.

(c) The assignment of the Leases pursuant to this Assignment and Assumption is intended to be an absolute assignment of all of Assignor's right, title, and interest in and to, and Assignor's obligations under, the Leases to the extent (but only to the extent) that such Leases relate to the Equipment set forth on Schedule II hereto for all purposes and without recourse.

(d) It is the intention of Assignor and Assignee that the Leases assigned by Assignor to Assignee pursuant to this Assignment and Assumption shall not be part of Assignor's estate in the event of the filing of a bankruptcy petition by or against Assignor under any bankruptcy or similar law.

(e) The Assignor hereby warrants to the Assignee and its successors and assigns that at the time of assignment of the Leases, the Assignor has legal and beneficial title thereto and good and lawful right to assign such Leases free and clear of all liens, claims, and encumbrances, and the Assignor covenants that it will defend forever such title to the Leases against any and all demands or claims based on claims arising as a result of, or related or attributable to, acts, events or circumstances occurring prior to the assignment of the Leases by the Assignor hereunder. Notwithstanding the provisions above and its and the Assignee's intent that the Assignor transfer, assign and otherwise convey and grant to the Assignee all right, title and interest of the Assignor in the Leases to the extent (but only to the extent) that such Leases relate to the Equipment set forth on Schedule II hereto, as a precaution only, in the event of any challenge to this Assignment as being in the nature of an absolute assignment rather than a financing, the

Assignor hereby also grants the Assignee a security interest in the Leases to the extent (but only to the extent) that such Leases relate to the Equipment set forth on Schedule II hereto. Such grant of a security interest does not constitute an admission or acknowledgment that the transactions contemplated by the Agreement provide that this Assignment is other than a transfer, assignment and otherwise conveyance and grant to the Assignee of all right, title and interest of the Assignor in the Leases to the extent (but only to the extent) that such Leases relate to the Equipment set forth on Schedule II hereto.

(f) The Assignee hereby assumes, and agrees it is unconditionally bound in respect of, as of the Effective Date, all duties and obligations of the Assignor under the Leases to the extent (but only to the extent) that such Leases relate to the Equipment set forth on Schedule II hereto.

3. Governing Law. THIS ASSIGNMENT AND ASSUMPTION SHALL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF NEW YORK, INCLUDING, WITHOUT LIMITATION, SECTION 5-1401 AND SECTION 5-1402 OF THE NEW YORK GENERAL OBLIGATIONS LAW BUT OTHERWISE WITHOUT REGARD TO CONFLICT OF LAWS PRINCIPLES.

EACH OF THE ASSIGNEE AND THE ASSIGNOR HEREBY IRREVOCABLY WAIVES, TO THE FULLEST EXTENT PERMITTED BY APPLICABLE LAW, ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY IN ANY LEGAL PROCEEDING DIRECTLY OR INDIRECTLY ARISING OUT OF OR RELATING TO THIS ASSIGNMENT AND ASSUMPTION OR THE TRANSACTIONS CONTEMPLATED HEREBY (WHETHER BASED ON CONTRACT, TORT OR ANY OTHER THEORY).

4. Binding Effect; Assignability. This Assignment and Assumption shall be binding upon and shall inure to the benefit of, and shall be enforceable by, the parties hereto and their respective successors and assigns as permitted by and in accordance with the terms hereof.

5. Counterparts. This Assignment and Assumption may be executed in counterparts, each of which shall be deemed an original, but all of which together shall be deemed to be one and the same agreement. A signed copy of this Assignment and Assumption delivered by facsimile, email or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original signed copy of this Assignment and Assumption.

6. Further Assurances. The Assignor will duly execute and deliver to the Assignee such further documents and assurances and take such further action as the Assignee may from time to time reasonably request or as may be required by applicable law or regulation in order to effectively carry out the intent and purpose of this Assignment and Assumption and to establish and protect the rights and remedies created or intended to be created in favor of the Assignee hereunder, including, without limitation, the execution and delivery of supplements or amendments hereto, in recordable form.

[Signature Page Follows]

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be duly executed as of the date first above written.

ASSIGNOR:

AEP LEASING LLC

By: _____
Name: Umesh Choksi
Title: President

STATE OF MO

County of St Charles

On the 20th day of Feb., 2014, before me personally appeared the within-named Umesh Choksi, to me known and known by me to be the President of AEP 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 AEP Leasing LLC.

_____
Notary Public:

My Commission Expires:

NANCY NETSCH
Notary Public - Notary Seal
State of Missouri
Commissioned for St. Charles County
My Commission Expires: August 02, 2016
Commission Number: 12499131

ASSIGNEE:

AMERICAN RAILCAR LEASING LLC

By: _____
Name: Umesh Choksi
Title: President and Chief Executive Officer

STATE OF MO

County of St. Charles

On the 20th day of Feb., 2014, before me personally appeared the within-named Umesh Choksi, to me known and known by me to be the President and Chief Executive Officer 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 American Railcar Leasing LLC.

_____
Notary Public:

My Commission Expires:

NANCY NETSCH
Notary Public - Notary Seal
State of Missouri
Commissioned for St. Charles County
My Commission Expires: August 02, 2016
Commission Number: 12499131

SCHEDULE I TO ASSIGNMENT AND ASSUMPTION AGREEMENT

LIST OF LEASES

CAR MARK	CAR ID	LESSEE CODE	CONTRACT #
SHPX	433231	1608	0090440034
SHPX	433232	1608	0090440034
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SHPX	433236	1608	0090440034
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SCHEDULE II TO ASSIGNMENT AND ASSUMPTION AGREEMENT

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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: February 25, 2014

Edward M Luria

Edward M. Luria