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

November 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 a Memorandum of Assignment, dated as of November 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 Schedule No. 8 to Lease Agreement previously filed with the Board under Recordation Number 30840.

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

Assignor:	Bridge Capital Leasing, Inc. 215 Schilling Circle Hunt Valley, Maryland 21031
Assignee:	MUL Railcars Leasing, LLC C/O Mitsubishi UFJ Lease & Finance Co. Ltd. 5-1, Marunouchi, 1-Chome Chiyodaku, Tokyo 100-6525 Japan
[Lessee:	CSX Transportation, Inc. 100 North Charles St. Baltimore, Maryland 21201]

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

Section Chief  
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51 railcars: AOK 502700 – AOKX 502750, inclusive.

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

Memorandum of Assignment.

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,



for

Edward M. Luria

EML/cem  
Enclosures

### MEMORANDUM OF ASSIGNMENT

THIS MEMORANDUM OF ASSIGNMENT dated as of November 25, 2014, is between BRIDGE CAPITAL LEASING INC., (“Assignor”) and MUL RAILCARS LEASING, LLC, (“Assignee”).

The parties to this Memorandum hereby acknowledge and confirm the following:

A. Assignor, as lessor, has leased certain railroad cars more particularly described in Exhibit A attached hereto (the “Cars”) pursuant to that certain Lease Agreement dated as of January 1, 2008, and Schedule No. 8 thereto (as amended, modified, extended, supplemented, restated and/or replaced from time to time, the “Lease”) to CSX Transportation, Inc.

B. A Memorandum of Lease was filed with respect to Schedule No. 8 with the U.S. Surface Transportation Board on July 17, 2013, under recordation number 30840 and a Memorandum of Partial Assignment of Lease was filed with respect to Schedule No. 8 with the U.S. Surface Transportation Board on October 21, 2013, under recordation number 30840A.

C. Assignor and Assignee are parties to that certain Assignment Agreement dated November 25, 2014, pursuant to which Assignor has assigned all of its right, title and interest under the Lease, as it pertains to periods on and after November 25, 2014, and the Cars, to Assignee.

D. The parties hereto wish to show for public record this Memorandum and accordingly have caused this Memorandum to be executed by their officers thereunto duly authorized, as of the date first above written. This Memorandum may be executed in counterparts, each such counterpart shall be binding on both parties hereto, notwithstanding that both parties are not signatories to the same counterpart.

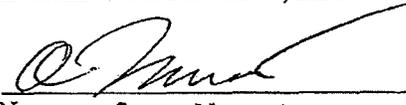
[The remainder of this page has been intentionally left blank.]

[Memorandum of Assignment – CSX Schedule 8]

**IN WITNESS WHEREOF**, the parties have caused this Memorandum to be executed as of the first date herein above written.

*I certify that I hold the title set forth below, that this instrument was signed on behalf of Assignee by authority of its Board of Managers and that I acknowledge that the execution of the foregoing instrument was the free act and deed of Assignee. I further declare under penalty of perjury that the foregoing is true and correct.*

**MUL RAILCARS LEASING, LLC**

By: 

Name: Osamu Muramoto

Title: President

**IN WITNESS WHEREOF**, the parties have caused this Memorandum to be executed as of the first date herein above written.

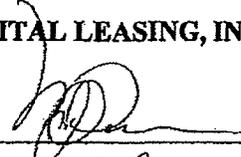
*I certify that I hold the title set forth below, that this instrument was signed on behalf of Assignor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of Assignor. I further declare under penalty of perjury that the foregoing is true and correct.*

**BRIDGE CAPITAL LEASING, INC.**

By: \_\_\_\_\_

Name:

Title:



M. POWERS  
SVP

**EXHIBIT A**

**RAILCARS**

Fifty-one (51) newly built Auto-Max two-unit articulated auto hauler railcars marked and numbered AOK502700 through AOK502750, inclusive.

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: 11/25/14

Edward M Luria  
Edward M. Luria