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

July 17, 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 and Assumption Agreement, dated as of July 17, 2014, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Equipment Lease Agreement (1992-C) (as amended, supplemented or modified), previously filed with the Board under Recordation Number 17952.

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

Assignor: Progress Rail Leasing Corporation
1600 Progress Drive
Albertville, AL 35950

Assignee: JPMorgan Chase Bank, N.A.
1111 Polaris Parkway, Suite A3
Columbus, OH 43240

Chief
Section of Administration
July 17, 2014
Page 2

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

942 covered hopper cars within the series BN 467000 – BN 467998 and BNSF 467001 - BNSF 467978 as more particularly set forth in the equipment schedule attached to the document (note: some cars previously bearing BN reporting marks have been remarked BNSF).

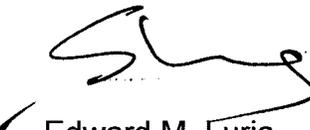
A short summary of the document to appear in the index follows:

Memorandum of Assignment and Assumption Agreement.

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

EXECUTION VERSION

MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT

This **MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT**, dated as of July 17, 2014 (this "Agreement"), is between PROGRESS RAIL LEASING CORPORATION ("Progress Rail"), as assignor, and JPMORGAN CHASE BANK, N.A. ("Assignee"), as assignee.

1. Progress Rail leased to BNSF Railway Company (formerly known as Burlington Northern Railroad Company; "Lessee") the covered hopper cars identified on Schedule No. 1 attached hereto (the "Equipment") pursuant to that certain Equipment Lease Agreement (BN 1992-C), dated as of September 15, 1992 (the "Equipment Lease Agreement"), between Progress Rail (as assignee of Wilmington Trust Company, as Owner Trustee), as lessor ("Lessor"), and Lessee, as lessee, as supplemented by: Lease Supplement (BN 1992-C), dated September 29, 1992 ("Lease Supplement No. 1"); Lease Supplement BN 1992C No. 2, dated September 29, 1992 ("Lease Supplement No. 2"); and Lease Supplement BN 1992C No. 3, dated December 29, 1992 ("Lease Supplement No. 3") and as amended by that certain Amendment to Equipment Lease Agreement (BN 1992-C) dated June 25, 2014.

2. (a) The Equipment Lease Agreement was filed with the Surface Transportation Board ("STB") on September 29, 1992, under Recordation Number 17952, and deposited with the Office of the Registrar General of Canada ("RGC") pursuant to Section 105 of the Canada Transportation Act on September 29, 1992.

(b) Lease Supplement No. 1 was filed with the STB on September 29, 1992, under Recordation Number 17952-B, and deposited with the RGC pursuant to Section 105 of the Canada Transportation Act on September 29, 1992.

(c) Lease Supplement No. 2 was filed with the STB on October 26, 1992, under Recordation Number 17952-D, and deposited with the RGC pursuant to Section 105 of the Canada Transportation Act on October 29, 1992.

(d) Lease Supplement No. 3 was filed with the STB on December 29, 1992, under Recordation Number 17952-F, and deposited with the RGC pursuant to Section 105 of the Canada Transportation Act on December 29, 1992.

(e) A Memorandum of Amended and Restated Equipment Description (BN 1992-C) dated January 28, 2005, between Lessor and Lessee was recorded at the STB on January 27, 2005, under Recordation Number 17952-I, and deposited with the RGC pursuant to Section 105 of the Canada Transportation Act on January 27, 2005, with respect to the Equipment.

(f) An Assignment of Equipment Lease Agreement (BN 1992-C), dated September 29, 2011, between Wilmington Trust Company, as Owner Trustee, as assignor, and Progress Rail, as assignee, was filed with the STB on September 29, 2011, under Recordation Number 17952-O, and deposited with the RGC on September 29, 2011.

3. In consideration of the premises and the agreements herein contained and other good and valuable consideration, the receipt of which is hereby acknowledged, Progress Rail does hereby (a) assign the Equipment Lease Agreement in accordance with the Assignment and



Assumption Agreement executed pursuant hereto between Progress Rail and Assignee and (b) sell, transfer and assign to Assignee, all of Progress Rail's rights, title and interest in and to the Equipment, subject to the terms and conditions of the Assignment and Assumption Agreement executed pursuant hereto between Progress Rail and Assignee, and Assignee is accepting all of the same, in each such case to the extent attributable to the period commencing on and continuing after the consummation of such assignment and acceptance on July 17, 2014, and Progress Rail shall have no interest or authority of any nature regarding the Equipment except for an option set forth in that certain Remarketing Agreement between Progress Rail and Assignee dated as of the same date hereof.

4. This Memorandum of Assignment and Assumption Agreement may be executed in any number of counterparts, each of which shall be an original, all of which when taken together shall constitute one agreement binding on all parties, notwithstanding that all parties are not signatories to the same counterpart.

[REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK]



JPMORGAN CHASE BANK, N.A.

By: Larry E. Spencer Jr
Name: LARRY E. SPENCER JR.
Title: AUTHORIZED OFFICER

STATE OF Ohio)
) ss.:
COUNTY OF DE)

On this 15th day of July, 2014, before me, Laura A Noble, the undersigned Notary Public, personally appeared Larry E Spencer Jr personally known to me to be the person who executed the within instrument as Authorized officer on behalf of JPMorgan Chase Bank, N.A., and acknowledged to me that the corporation executed it.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

Laura A Noble
Name: Laura A Noble
Notary Public

My Commission Expires: 10-24-16



Laura A. Noble
Notary Public, State of Ohio
My Commission Expires 10-24-2016

MEMORANDUM OF ASSIGNMENT
AND ASSUMPTION
Signature Page

**EXHIBIT NO. 1
TO MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT**

DESCRIPTION OF RAILCARS AND REPORTING MARKS

942 Covered Hopper Cars

1	BN	467000
2	BNSF	467001
3	BN	467002
4	BN	467003
5	BN	467004
6	BN	467005
7	BN	467006
8	BN	467007
9	BNSF	467008
10	BN	467009
11	BN	467010
12	BN	467011
13	BN	467012
14	BNSF	467013
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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: July 17, 2014

Edward M Luria

Edward M. Luria