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February 5, 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 5, 2015. The primary document to which this is connected is recorded under a New Recordation No. We request that this document be recorded under Recordation No. New-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 47 Covered Hopper Cars numbered NASX 004275, 004277-004287, inclusive, 004289, 004300, 004313, and 004318-004349, inclusive.

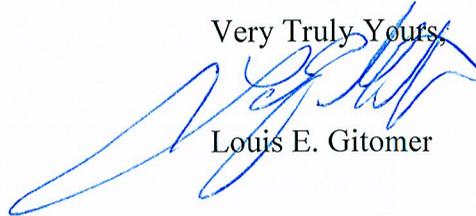
Ms. Cynthia T. Brown  
February 5, 2015  
Page 2

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 47 Covered Hopper Cars numbered NASX 004275, 004277-004287, inclusive, 004289, 004300, 004313, and 004318-004349, inclusive.

Very Truly Yours,



Louis E. Gitomer

Enclosure

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MEMORANDUM OF ASSIGNMENT OF LEASE

dated as of February 5, 2015

between

PNC EQUIPMENT FINANCE, LLC

as Assignee

and

BANC OF AMERICA LEASING & CAPITAL, LLC

as Assignor

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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 5, 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. 013 dated February 2, 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 \_\_\_\_, 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.

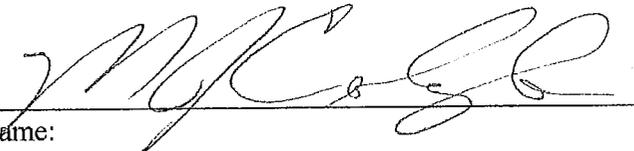
This Memorandum of Assignment of Lease relates only to the sale by Assignor to Assignee of the assigned Railcars described herein and the assignment by Assignor to Assignee of the Lease solely as it pertains to such Railcars.

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

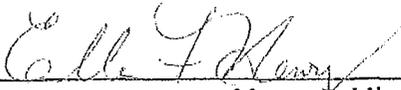
By: Annemarie R. Warren  
Name: Annemarie L. Warren  
Title: Vice President



COMMONWEALTH OF MASSACHUSETTS )  
 ) ss.  
COUNTY OF SUFFOLK )

I HEREBY CERTIFY, that on this 5<sup>th</sup> day of February, 2015, before me, the undersigned, a Notary Public of the Commonwealth of Massachusetts, personally appeared Annemarie L. Warren, who acknowledged herself to be the Vice President of BANC OF AMERICA LEASING & CAPITAL, LLC, known (or satisfactorily proven), to be the person whose name is subscribed to the within instrument, and acknowledged that she executed the same for the purposes therein contained as the duly authorized Vice President of said company by signing the name of the company by herself as the Vice President.

AS WITNESS my hand and notarial seal.

  
\_\_\_\_\_  
Notary Public

My commission expires: February 3, 2017

EXHIBIT NO. 1  
TO MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT  
DESCRIPTION OF RAILCARS

Forty-seven (47) New T4250 Thru Sill Covered Hopper Cars

Reporting Marks
NASX-004275
NASX-004277
NASX-004280
NASX-004281
NASX-004282
NASX-004283
NASX-004284
NASX-004286
NASX-004287
NASX-004289
NASX-004300
NASX-004318
NASX-004319
NASX-004320
NASX-004321
NASX-004322
NASX-004323
NASX-004324
NASX-004328
NASX-004329
NASX-004330
NASX-004331
NASX-004332
NASX-004278
NASX-004279
NASX-004285
NASX-004313
NASX-004325
NASX-004326
NASX-004327
NASX-004333
NASX-004334
NASX-004335
NASX-004336
NASX-004337
NASX-004338

NASX-004339
NASX-004340
NASX-004341
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