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May 8, 2015

VIA E-FILING

Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423
Attention: Chief of the Section of Administration

Dear Section Chief:

Enclosed for electronic filing and recordation with the Surface Transportation Board ("STB") pursuant to the provisions of 49 U.S.C. Section 11301(a) is an executed copy of the Memorandum of Assignment and Assumption Agreement, dated as of April 30, 2015 (the "Assignment"), between Mitsui Rail Capital, LLC, as assignor, and Citicorp Railmark, Inc., as assignee, which Assignment is a secondary document as defined in the STB's Rules for the Recordation of Documents. The enclosed Assignment relates to that certain Net Lease Agreement dated as of April 1, 2009 between Mitsui Rail Capital, LLC, as lessor, and Georgia Power Company, as lessee, and Schedule No. 4 dated August 6, 2014 between Mitsui Rail Capital, LLC and Georgia Power Company. The Memorandum of Net Lease Agreement dated as of March 22, 2013 between Mitsui Rail Capital, LLC and Georgia Power Company was duly filed with the STB on November 14, 2014 and assigned recordation number 31484.

The name and address of the parties to the enclosed Assignment are:

Assignor: Mitsui Rail Capital, LLC
71 S. Wacker Drive, Suite 1800
Chicago, IL 60606

Assignee: Citicorp Railmark, Inc.
390 Greenwich St., 1st Floor
New York, NY 10013



Section Chief
May 8, 2015
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A description of the railroad equipment covered by the enclosed Assignment is as follows: 122 rotary aluminum AutoFlood™ III railcars marked GALX 14116 through GALX 14237 (both inclusive). The 122 railcars are identified on Schedule 1 to the Assignment.

The required recordation fee of \$43.00 is being paid to the STB by charge to our firm account.

Kindly return a file-stamped copy of the Assignment and this letter to Susan G. Lichtenfeld at DLA Piper US LLP, 203 North LaSalle Street, Suite 1900, Chicago, Illinois 60601.

Following is a short summary of the enclosed document:

Secondary Document to be Recorded

Memorandum of Assignment and Assumption Agreement, dated as of April 30, 2015, between Mitsui Rail Capital, LLC, as assignor, and Citicorp Railmark, Inc., as assignee.

Documents to Which the Secondary Document Relates

Net Lease Agreement dated as of April 1, 2009 between Mitsui Rail Capital, LLC, as lessor, and Georgia Power Company, as lessee, and Schedule No. 4 dated August 6, 2014 between Mitsui Rail Capital, LLC and Georgia Power Company. The Memorandum of Net Lease Agreement dated as of March 22, 2013 between Mitsui Rail Capital, LLC and Georgia Power Company was duly filed with the STB on November 14, 2014 and assigned recordation number 31484.

Very truly yours,

DLA Piper US LLP


Susan G. Lichtenfeld

Enclosure

MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT

This Memorandum of Assignment and Assumption Agreement (this "**Memorandum**") is made and entered into as of April ~~30~~, 2015 between MITSUI RAIL CAPITAL, LLC, a Delaware limited liability company ("**Assignor**"), and CITICORP RAILMARK, INC., a Delaware corporation ("**Assignee**").

WITNESSETH:

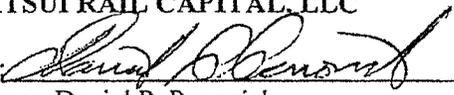
1. Assignor, as Lessor, leased to Georgia Power Company ("**Lessee**") 122 rotary aluminum AutoFlood™ III railcars (the "**Cars**"), marked and numbered GALX 14116 through GALX 14237, both inclusive, as set forth on Schedule 1 hereto, pursuant to that certain Net Lease Agreement dated as of April 1, 2009 between Assignor, as lessor, and Lessee, as lessee (the "**Lease Agreement**") and (ii) Schedule No. 4 dated August 6, 2014, between Assignor, as lessor, and Lessee, as lessee ("**Schedule 4**" and, together with the Lease Agreement, is hereinafter referred to as the "**Lease**").
2. Assignor has agreed to assign to Assignee and Assignee has agreed to accept from Assignor the Lease, with respect to the period on and after the date hereof, on the terms set forth in the Assignment and Assumption Agreement dated as of the date hereof between Assignor and Assignee, and the Cars.
3. This Memorandum may be executed by the parties hereto in any number of counterparts, and all counterparts taken together shall be deemed to constitute one instrument. This Memorandum may be executed by a party and delivered to the other party by facsimile or other electronic transmission, and such signature shall have the same force and effect as an original signature on such document.

[Signature Page Follows]

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be signed and sealed by their respective officers as of the date and year first above written.

I certify that I hold the title set forth below, that this instrument was signed on behalf of Assignor with due authority 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.

MITSUI RAIL CAPITAL, LLC

By: 
Name: Daniel P. Penovich
Title: President

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 directors 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.

CITICORP RAILMARK, INC.

By: _____
Name: Thomas M. Pawlicki
Title: Senior Vice President

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be signed and sealed by their respective officers as of the date and year first above written.

I certify that I hold the title set forth below, that this instrument was signed on behalf of Assignor with due authority 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.

MITSUI RAIL CAPITAL, LLC

By: _____
Name: Daniel P. Penovich
Title: President

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 directors 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.

CITICORP RAILMARK, INC.

By: Thomas M. Pawlicki
Name: Thomas M. Pawlicki
Title: Senior Vice President

SCHEDULE 1

TO THE
MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT

One hundred twenty-two (122) AAR Car Type K341, rotary aluminum AutoFlood™ III open top hopper railcars, 4200 cubic foot capacity, 286,000 gross rail load, bearing the following road marks and numbers (all inclusive):

GALX 14116 - GALX 14237