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December 30, 2014

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 December 30, 2014. The primary document to which this is connected is recorded under Recordation No. New. 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
One Financial Center
Providence, RI 02903

Assignee:

Midwest Railcar Corporation
4949 Autumn Oaks Drive
Maryville, IL 62062

A description of the equipment covered by the Memorandum of Assignment of Lease consists of 25 Trinity Coiled & Insulated Crude Oil Tank Cars numbered DPRX 257393, 257394, 257401, 257415, 257425, 257432, 257434, 257444, 257450, 257455, 257465, 257472, 257475, 257480, 257489, 257491, 257493, 257496, 257497, 257498, 257501, 257502, 257503, 257504, and 257506.

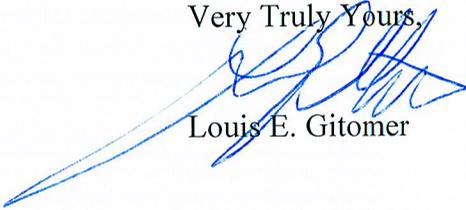
Ms. Cynthia T. Brown
December 30, 2014
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A fee of \$43.00 is enclosed. Please return one copy by email to:

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, One Financial Center, Providence, RI 02903, and Midwest Railcar Corporation, 4949 Autumn Oaks Drive, Maryville, IL 62062, covering 25 Trinity Coiled & Insulated Crude Oil Tank Cars numbered DPRX 257393, 257394, 257401, 257415, 257425, 257432, 257434, 257444, 257450, 257455, 257465, 257472, 257475, 257480, 257489, 257491, 257493, 257496, 257497, 257498, 257501, 257502, 257503, 257504, and 257506.

Very Truly Yours,



Louis E. Gitomer

Enclosure

MEMORANDUM OF ASSIGNMENT OF LEASE

dated as of December 30, 2014

between

MIDWEST RAILCAR CORPORATION

as Assignee

and

BANC OF AMERICA LEASING & CAPITAL, LLC
as Assignor

FILED WITH THE SURFACE TRANSPORTATION BOARD PURSUANT TO
49 U.S.C. §11301 on December _____, 2014 at ____:____.m.

MEMORANDUM OF ASSIGNMENT OF LEASE

THIS MEMORANDUM OF ASSIGNMENT OF LEASE is made and entered into as of December 30, 2014, by and between MIDWEST RAILCAR CORPORATION (the "Assignee") and BANC OF AMERICA LEASING & CAPITAL, LLC (the "Assignor"), with reference to the following:

Assignor, as lessor, and PBF HOLDING COMPANY LLC, as lessee, have heretofore executed that certain Rail Equipment Net Leasing Agreement dated as of December 30, 2013, and, pursuant thereto, that certain Schedule No. 015 dated December 30, 2014 (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 Lease Schedule dated as of the date hereof to that certain Master Assignment Agreement dated as of February 27, 2009 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 December 30, 2014 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.

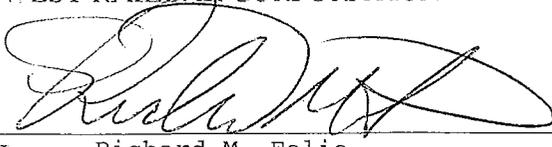
This Memorandum of Assignment of Lease relates only to the sale by Assignor to Assignee of the assigned Railcars described herein and the assignment by Assignor to Assignee of the Lease solely as it pertains to such Railcars.

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.

MIDWEST RAILCAR CORPORATION

By: 
Name: Richard M. Folio
Title: Executive Vice President

BANC OF AMERICA LEASING & CAPITAL, LLC

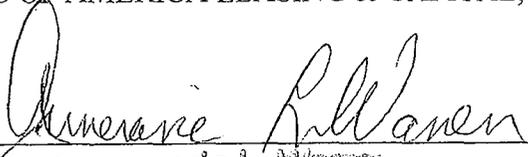
By: _____
Name:
Title:

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.

MIDWEST RAILCAR CORPORATION

By: _____
Name:
Title:

BANC OF AMERICA LEASING & CAPITAL, LLC

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

STATE OF MARYLAND)
) ss.
COUNTY OF BALTIMORE)

I HEREBY CERTIFY, that on this 29th day of December, 2014, before me, the undersigned, a Notary Public of the State of Maryland, personally appeared Richard M. Folio, who acknowledged himself to be the Executive Vice President of MIDWEST RAILCAR CORPORATION, known (or satisfactorily proven), to be the person whose name is subscribed to the within instrument, and acknowledged that he executed the same for the purposes therein contained as the duly authorized Executive Vice President of said company by signing the name of the company by himself as the Executive Vice President

AS WITNESS my hand and notarial seal.

HENRYKA W. GRYC CRAIG
NOTARY PUBLIC STATE OF MARYLAND
County of Baltimore
My Commission Expires ~~September 20, 2008~~

Henryka W. Grylic Craig
Notary Public

7/8/13

My commission expires: _____.

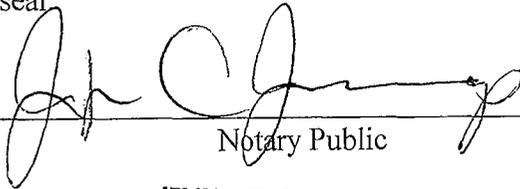
COMMONWEALTH OF MASSACHUSETTS)

) ss.

COUNTY OF SUFFOLK)

I HEREBY CERTIFY, that on this 23rd day of December, 2014, 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: _____



JENNIFER C. JENNINGS
Notary Public
Commonwealth of Massachusetts
My Commission Expires
March 16, 2018

EXHIBIT NO. 1
TO MEMORANDUM OF LEASE AGREEMENT
DESCRIPTION OF UNITS

(25) Trinity Coiled & Insulated Crude Oil Tank Cars with Reporting Marks:

Car #	Mark
257393	DPRX
257465	DPRX
257475	DPRX
257480	DPRX
257489	DPRX
257491	DPRX
257493	DPRX
257496	DPRX
257497	DPRX
257498	DPRX
257501	DPRX
257394	DPRX
257502	DPRX
257503	DPRX
257506	DPRX
257472	DPRX
257401	DPRX
257415	DPRX
257432	DPRX
257434	DPRX
257444	DPRX
257455	DPRX
257450	DPRX
257425	DPRX
257504	DPRX
