RECORDATION NO. 17952-Q FILED
JULY 17 , 2014 03:40 PM
SURFACE TRANSPORTATION BOARD

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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 Remarketing 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 Assignment and Assumption Agreement being filed with the Board under Recordation Number 17952-P.

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

Seller:	Progress Rail Leasing Corporation 1600 Progress Drive Albertville, AL 35950
Purchaser:	JPMorgan Chase Bank, N.A. 1111 Polaris Parkway, Suite A3 Columbus, OH 43240

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).

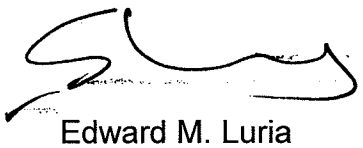
A short summary of the document to appear in the index follows:

Memorandum of Remarketing 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

RECORDATION NO. 17952-Q FILED
JULY 17 , 2014 03:40 PM
SURFACE TRANSPORTATION BOARD

EXECUTION VERSION

MEMORANDUM OF REMARKETING AGREEMENT

This **MEMORANDUM OF REMARKETING AGREEMENT**, dated as of July 17, 2014 (this "Agreement"), is between PROGRESS RAIL LEASING CORPORATION ("Progress Rail") and JPMORGAN CHASE BANK, N.A. ("JPMorgan Chase").

WHEREAS, JPMorgan Chase purchased the covered hopper cars identified on Schedule No. 1 attached hereto (the "Equipment") from Progress Rail pursuant to that certain Purchase Agreement (BN 1992-C) dated as of July 17, 2014 (the "Purchase Agreement");

WHEREAS, in connection with the sale of the Equipment pursuant to the Purchase Agreement, Progress Rail assigned 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 to JPMorgan Chase; and

WHEREAS. the connection with the transaction contemplated by the Purchase Agreement and the assignment of the Equipment Lease Agreement, JPMorgan Chase and Progress Rail also entered into that certain Remarketing Agreement dated as of July 17, 2014 (the "Remarketing Agreement"), pursuant to which JPMorgan granted certain options and remarketing rights.

NOW THEREFORE, in consideration of the premises and mutual covenants and conditions contained herein and in the Remarketing Agreement, the parties do hereby confirm that the Equipment is subject to the options and remarketing rights granted by JPMorgan Chase to Progress Rail pursuant to the Remarketing Agreement and such Equipment shall not be sold, leased or otherwise transferred by JPMorgan Chase except in accordance with and subject to the options and remarketing rights contained in the Remarketing Agreement.

This Memorandum of Remarketing Agreement neither expands upon nor limits the rights and obligations of the parties under the Remarketing Agreement.

This Memorandum of Remarketing 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]

IN WITNESS WHEREOF, each of the parties hereto has caused this Memorandum of Remarketing Agreement to be executed by its duly authorized officer as of the date first written above.

PROGRESS RAIL LEASING CORPORATION

By: _____
Name: J. Duane Cantrell
Title: SVP

STATE OF Alabama)
) ss.
COUNTY OF Marshall)

On this _____ day of July, 2014, before me, Tanya P. Kilgore, the undersigned Notary Public, personally appeared J. Duane Cantrell personally known to me to be the person who executed the within instrument as Senior Vice President on behalf of Progress Rail Leasing Corporation, 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.

_____
Name: Tanya P. Kilgore
Notary Public

My Commission Expires: 9-1-2015

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

NOTARIAL SEAL
STATE OF OHIO

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

MEMORANDUM OF REMARKETING AGREEMENT
Signature Page

EXHIBIT NO. 1
TO MEMORANDUM OF REMARKETING 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
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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