



STB E-FILE

January 13, 2014

Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, SW
Washington, DC 20423-0001

Re: Document for Recordation:
1. Memorandum of Assignment of Lease (Schedule No. 1A)

Dear Section Chief:

Attached please find for recordation one (1) copy of Memorandum of Assignment of Lease (Schedule No. 1A), a primary document as defined in the Board's Rules for the Recordation of Documents.

The names and addresses to the Memorandum of Assignment of Lease (Schedule No. 1A), executed and attached, are:

Lessor/Assignor: ATEL Leasing Corporation
600 Montgomery Street, 9th Floor
San Francisco, CA 94111

Successor Lessor/Assignee: ATEL Capital Equipment Fund X, LLC
By: ATEL Financial Services, LLC, its Manager
By: ATEL Leasing Corporation, its Manager
600 Montgomery Street, 9th Floor
San Francisco, CA 94111

A description of the railroad equipment covered by the Memorandum of Assignment of Lease (Schedule No. 1A) is:

165 used covered hopper railcars

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

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Memorandum of Assignment of Lease (Schedule No. 1A), between ATEL Leasing Corporation (Lessor/Assignor), and ATEL Capital Equipment Fund X, LLC (Successor Lessor/Assignee), regarding assignment of Schedule No. 1A dated July 15, 2013, to Master Equipment Lease Agreement dated August 17, 2011.

The fee of \$44.00 may be charged to our account.

Kindly return a stamped copy of the attached document to the undersigned at your earliest convenience.

Should you have any questions, please do not hesitate to contact me at 415/616-3406 or at ssetson@atel.com.

Sincerely,

ATEL LEASING CORPORATION



Sheila A. Stetson
Senior Contract Administrator

Attachments

MEMORANDUM OF ASSIGNMENT OF LEASE
(Schedule No. 1A)

Reference is made to the Memorandum of Sale and Lease-Back and Assignment dated August 17, 2011 between ATEL Leasing Corporation, as Buyer/Lessor and Interstate Commodities, Inc. and R.M. Railcars, LLC, jointly Seller/Lessee, filed with the Surface Transportation Board ("STB") on August 18, 2011 under Recordation Number 29685 with respect to Equipment Schedule No.1 as it incorporates by reference all the terms and conditions of Master Equipment Lease Agreement No. INTC1, (the Equipment Schedule and the Master Equipment Lease Agreement hereinafter referred to as the "Lease") between Lessor and Lessee whereby Lessor leased to Lessee 495 3 pocket 4750 cube 268,000 gross rail load covered hopper railcars.

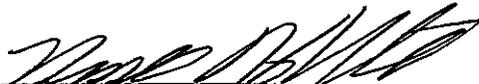
Lessor as Assignor assigned to ATEL Capital Equipment Fund X, LLC, as Assignee, the right to acquire the 165 railcars identified on Exhibit A hereto, (the "Cars"), pursuant to an Inter-Company Purchase and Sale Agreement and Assignment of Lease dated and executed as of August 18, 2011.

The Lease was amended and Schedule No. 1 was divided into two (2) new leases including Schedule No. 1A to Master Equipment Lease Agreement ("Lease No. 1A") which was assigned by Lessor to ATEL Capital Equipment Fund X, LLC as Successor Lessor/Assignee of the Cars, pursuant to Amendment No. 2 to Master Equipment Lease Agreement No. INTC1 and to Schedule No. 1 dated as of July 15, 2013. The terms and conditions of Lease No. 1A are consistent with those of the original Lease.

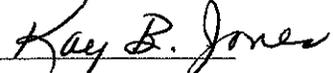
This Memorandum of Assignment of Lease has been executed and delivered by the parties for the purpose of recording and giving notice of the assignment of Lease No. 1A.

Each of the undersigned certifies that he/she holds the title set forth below, that this instrument was signed on behalf of his/her corporation by authority of its Board of Directors and that the execution of this instrument was the free act and deed of his/her corporation. The undersigned further declares under penalty of perjury that the foregoing is true and correct.

Lessor/Assignor:
ATEL Leasing Corporation

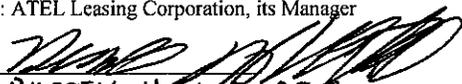
By: 
RUSSELL H. WILDER

Title: E.V.P., Chief Credit Officer

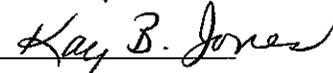
By: 

Title: V.P., ASST. TREAS.
1/13/14

Successor Lessor/Assignee of Schedule No. 1A:
ATEL Capital Equipment Fund X, LLC
By: ATEL Financial Services, LLC, its Manager
By: ATEL Leasing Corporation, its Manager

By: 
RUSSELL H. WILDER

Title: E.V.P., Chief Credit Officer

By: 

Title: V.P., ASST. TREAS.
1/13/14

160	10	INTERSTATE COMMODITIES, INC.	10INTC101A	COVERED HOPPER RAILCAR	6303	PULLMAN	TCWR349784
161	10	INTERSTATE COMMODITIES, INC.	10INTC101A	COVERED HOPPER RAILCAR	6304	PULLMAN	TCWR349790
162	10	INTERSTATE COMMODITIES, INC.	10INTC101A	COVERED HOPPER RAILCAR	6305	PULLMAN	TCWR349808
163	10	INTERSTATE COMMODITIES, INC.	10INTC101A	COVERED HOPPER RAILCAR	6306	PULLMAN	TCWR349828
164	10	INTERSTATE COMMODITIES, INC.	10INTC101A	COVERED HOPPER RAILCAR	6307	PULLMAN	TCWR349887
165	10	INTERSTATE COMMODITIES, INC.	10INTC101A	COVERED HOPPER RAILCAR	6308	PULLMAN	TCWR349896