

RECORDATION NO. 14599-V FILED

SEP 06 '06 12:16 PM

SURFACE TRANSPORTATION BOARD

Law Offices of
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September 6, 2006

Honorable Vernon A. Williams
Secretary
Surface Transportation Board
Washington, DC 20423

Dear Secretary Williams:

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 and Agreement, a secondary document, dated as of July 28, 2006. The primary document to which this is connected is recorded under Recordation No. 14599. We request that one copy of this document be recorded under Recordation No. 14599-V.

The names and addresses of the parties to the Memorandum of Assignment and Agreement are:

Assignor:

Sojitz America Capital Corporation
1211 Avenue of the Americas
New York, NY 10036

Assignee:

LaSalle Bank National Leasing Corporation
One West Pennsylvania Avenue
Towson, MD 21204

A description of the equipment covered by the Memorandum of Assignment and Agreement consists of 131 tank cars numbered TGAX 131400-131426, inclusive, 131428-131477, inclusive, and 131479-131533, inclusive.

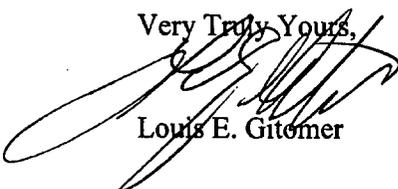
Honorable Vernon A. Williams
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A fee of \$34.00 is enclosed. Please return one copy to:

Louis E. Gitomer
600 Baltimore Avenue
Suite 301
Towson, MD 21204

A short summary of the document to appear in the index follows: a Memorandum of Assignment and Agreement between Sojitz America Capital Corporation, 1211 Avenue of the Americas, New York, NY 10036, and LaSalle Bank National Leasing Corporation, One West Pennsylvania Avenue, Towson, MD 21204, covering 131 tank cars numbered TGAX 131400-131426, inclusive, 131428-131477, inclusive, and 131479-131533, inclusive.

Very Truly Yours,



Louis E. Gitomer

Enclosures

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MEMORANDUM OF ASSIGNMENT AND AGREEMENT SURFACE TRANSPORTATION BOARD

This Memorandum of Assignment and Agreement is dated as of July 28 2006 by and between LASALLE NATIONAL LEASING CORPORATION ("LASALLE"), One West Pennsylvania Avenue, Towson, MD 21204, the assignee, and SOJITZ AMERICA CAPITAL CORPORATION, 1211 Avenue of the Americas, New York, NY 10036 ("SOJITZ"), the assignor.

WITNESSETH:

1. SOJITZ, as Beneficiary, entered an Amended and Restated Trust Agreement dated as of October 1, 2005 with U.S. Bank, National Association ("USB"), as Owner Trustee, which was recorded at the Surface Transportation Board (the "Board") on November 9, 2005 under Recordation No. 14599-U (the "Amended and Restated Trust Agreement").

2. LASALLE and SOJITZ have entered an Agreement whereby LASALLE is acquiring the beneficial interests of SOJITZ in 131 tank cars numbered TGAX 131400-131426, inclusive, 131428-131477, inclusive, and 131479-131533, inclusive that are subject to the Amended and Restated Trust Agreement.

3. This Memorandum of Assignment and 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 PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, each of the parties hereto has caused this Memorandum of Assignment and Agreement to be executed by their duly authorized officers as of the date first written above.

LASALLE NATIONAL LEASING
CORPORATION
as Assignee

By: _____
Name: _____
Title: _____

SOJITZ AMERICA CAPITAL
CORPORATION
as Assignor

By: ⁿ Sumida
Name: TAKESHI SUMIDA
Title: TREASURER

STATE OF Maryland)
) ss
COUNTY OF Baltimore)

On this 28 day of July, 2006, before me personally appeared Constance Lancaster
to me personally known, who being by me duly sworn, says that (s)he is the
SVP, of LaSalle National Leasing Corporation that the foregoing
instrument was signed on behalf of said limited liability corporation, and (s)he
acknowledged that the execution of the said instrument was his free act and deed.

My commission expires: 10/1/08

Regina M. McManus
NOTARY PUBLIC
REGINA M. MCMANUS
NOTARY PUBLIC
BALTIMORE COUNTY

STATE OF NEW YORK)
) ss
COUNTY OF NEW YORK)

On this ___ day of July, 2006, before me personally appeared _____,
to me personally known, who being by me duly sworn, says that he is the
_____, of Sojitz America Capital Corporation that the foregoing
instrument was signed on behalf of said corporation, and he acknowledged that the
execution of the said instrument was his free act and deed.

NOTARY PUBLIC

My commission expires:

STATE OF Maryland)
) ss
COUNTY OF Baltimore)

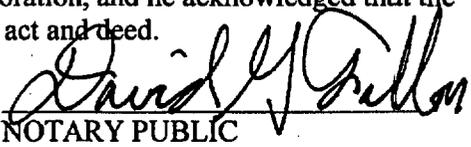
On this ____ day of July, 2006, before me personally appeared _____,
to me personally known, who being by me duly sworn, says that (s)he is the
_____, of LaSalle National Leasing Corporation that the foregoing
instrument was signed on behalf of said limited liability corporation, and (s)he
acknowledged that the execution of the said instrument was his free act and deed.

NOTARY PUBLIC

My commission expires:

STATE OF NEW YORK)
) ss
COUNTY OF NEW YORK)

On this 31 day of July, 2006, before me personally appeared Takashi Sumida,
to me personally known, who being by me duly sworn, says that he is the
Treasurer, of Sojitz America Capital Corporation that the foregoing
instrument was signed on behalf of said corporation, and he acknowledged that the
execution of the said instrument was his free act and deed.



NOTARY PUBLIC

My commission expires:

DAVID G. FALLON
Notary Public, State of New York
No. 01FA5015613
Qualified in New York County
Commission Expires July 26, 2009