

RECORDATION NO. 27277-A FILED

JAN 04 '08 -2 0 0 PM

SURFACE TRANSPORTATION BOARD

OF COUNSEL
URBAN A. LESTER

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SUITE 301
WASHINGTON, D.C.
20036

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January 4, 2008

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment and Assumption Agreement, dated as of December 21, 2007, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease Agreement previously filed with the Board under Recordation Number 27277.

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

Assignor: General Electric Railcar Services Corporation
161 North Clark Street, 7th Floor
Chicago, IL 60601

Assignee: AIG Rail Services
5700 Granite Parkway, Suite 850
Plano, TX 75024



Mr. Vernon A. Williams
January 4, 2008
Page 2

A description of the railroad equipment covered by the enclosed document is:

125 railcars: CSUX 1 - CSUX 125.

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

Memorandum of Assignment and Assumption Agreement.

Also enclosed is a check in the amount of \$35.00 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,

Robert W. Alvord

RWA/sem
Enclosures

JAN 04 '08 -2 0 0 PM [Memorandum of Assignment and Assumption Agreement]

SURFACE TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT

This Memorandum of Assignment and Assumption Agreement is made and entered into on December 21, 2007 by and between General Electric Railcar Services Corporation, a Delaware corporation (the "Assignor"), and AIG Rail Services, Inc., a Delaware corporation (the "Assignee").

WITNESSETH:

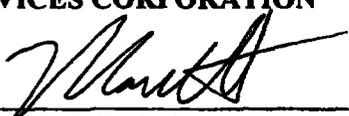
The undersigned have entered into that certain Assignment and Assumption Agreement (the "Assignment"), dated as of December 21, 2007, whereby the Assignor has agreed to assign to the Assignee and the Assignee has agreed to assume from the Assignor those certain railroad car leases listed on Exhibit A attached hereto.

This Memorandum may be executed by the parties hereto in separate counterparts, each of which when so executed and delivered shall be an original, but all such counterparts shall together constitute the same instrument. Nothing in this Memorandum shall amend or supersede any provision of the Assignment.

IN WITNESS WHEREOF, the parties hereto have each caused this memorandum to be duly executed by their respective officers duly authorized as of the date hereof.

GENERAL ELECTRIC RAILCAR SERVICES CORPORATION

AIG RAIL SERVICES, INC.

By: 
Name: Mark Stefani
Title: Vice President

By: _____
Name:
Title:

MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT

This Memorandum of Assignment and Assumption Agreement is made and entered into on December 21, 2007 by and between General Electric Railcar Services Corporation, a Delaware corporation (the "Assignor"), and AIG Rail Services, Inc., a Delaware corporation (the "Assignee").

W I T N E S S E T H:

The undersigned have entered into that certain Assignment and Assumption Agreement (the "Assignment"), dated as of December 21, 2007, whereby the Assignor has agreed to assign to the Assignee and the Assignee has agreed to assume from the Assignor those certain railroad car leases listed on Exhibit A attached hereto.

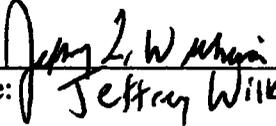
This Memorandum may be executed by the parties hereto in separate counterparts, each of which when so executed and delivered shall be an original, but all such counterparts shall together constitute the same instrument. Nothing in this Memorandum shall amend or supersede any provision of the Assignment.

IN WITNESS WHEREOF, the parties hereto have each caused this memorandum to be duly executed by their respective officers duly authorized as of the date hereof.

**GENERAL ELECTRIC RAILCAR
SERVICES CORPORATION**

AIG RAIL SERVICES, INC.

By: _____
Name: Mark Stefani
Title: Vice President

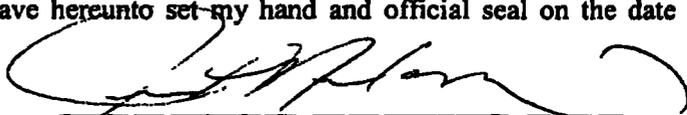
By: 
Name: Jeffrey Wilkison
Title: Vice President

[Memorandum of Assignment and Assumption Agreement]

STATE OF ILLINOIS)
) SS:
COUNTY OF COOK)

On this, the 27th day of December, 2007, before me, a Notary Public in and for said County and State, personally appeared Mark Stefani, a Vice President of General Electric Railcar Services Corporation, who acknowledged himself to be a duly authorized officer of General Electric Railcar Services Corporation, and that, as such officer, being authorized to do so, he executed the foregoing instrument for the purposes therein contained.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.



Name: Jeanne A Nelson, Notary Public
My Commission Expires: 02-20-2010
Residing in Cook County



[Memorandum of Assignment and Assumption Agreement]

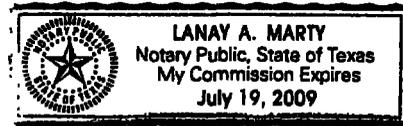
STATE OF Tx)
) SS:
COUNTY OF Collin)

On this, the 21st day of December, 2007, before a Notary Public in an for said County and State, personally appeared Jeffrey L. Wilkison, who being by me duly sworn, says that he is the Vice President of AIG Rail Services, Inc., who acknowledged himself to be a duly authorized officer of AIG Rail Services, Inc., and that, as such officer, being authorized to do so, he executed the foregoing instrument for the purposes therein contained.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.


Name: Lanay A. Marty
Notary Public

My Commission Expires: July 19, 2009
Residing in: Plano, Collin County, TX



**EXHIBIT A
CAR LIST**

<u>Unit</u> <u>Count</u>	<u>Car</u> <u>Mark</u>	<u>Car</u> <u>Number</u>	<u>Unit</u> <u>Count</u>	<u>Car</u> <u>Mark</u>	<u>Car</u> <u>Number</u>	<u>Unit</u> <u>Count</u>	<u>Car</u> <u>Mark</u>	<u>Car</u> <u>Number</u>
1	CSUX	1	51	CSUX	51	101	CSUX	101
2	CSUX	2	52	CSUX	52	102	CSUX	102
3	CSUX	3	53	CSUX	53	103	CSUX	103
4	CSUX	4	54	CSUX	54	104	CSUX	104
5	CSUX	5	55	CSUX	55	105	CSUX	105
6	CSUX	6	56	CSUX	56	106	CSUX	106
7	CSUX	7	57	CSUX	57	107	CSUX	107
8	CSUX	8	58	CSUX	58	108	CSUX	108
9	CSUX	9	59	CSUX	59	109	CSUX	109
10	CSUX	10	60	CSUX	60	110	CSUX	110
11	CSUX	11	61	CSUX	61	111	CSUX	111
12	CSUX	12	62	CSUX	62	112	CSUX	112
13	CSUX	13	63	CSUX	63	113	CSUX	113
14	CSUX	14	64	CSUX	64	114	CSUX	114
15	CSUX	15	65	CSUX	65	115	CSUX	115
16	CSUX	16	66	CSUX	66	116	CSUX	116
17	CSUX	17	67	CSUX	67	117	CSUX	117
18	CSUX	18	68	CSUX	68	118	CSUX	118
19	CSUX	19	69	CSUX	69	119	CSUX	119
20	CSUX	20	70	CSUX	70	120	CSUX	120
21	CSUX	21	71	CSUX	71	121	CSUX	121
22	CSUX	22	72	CSUX	72	122	CSUX	122
23	CSUX	23	73	CSUX	73	123	CSUX	123
24	CSUX	24	74	CSUX	74	124	CSUX	124
25	CSUX	25	75	CSUX	75	125	CSUX	125
26	CSUX	26	76	CSUX	76			
27	CSUX	27	77	CSUX	77			
28	CSUX	28	78	CSUX	78			
29	CSUX	29	79	CSUX	79			
30	CSUX	30	80	CSUX	80			
31	CSUX	31	81	CSUX	81			
32	CSUX	32	82	CSUX	82			
33	CSUX	33	83	CSUX	83			
34	CSUX	34	84	CSUX	84			
35	CSUX	35	85	CSUX	85			
36	CSUX	36	86	CSUX	86			
37	CSUX	37	87	CSUX	87			
38	CSUX	38	88	CSUX	88			
39	CSUX	39	89	CSUX	89			
40	CSUX	40	90	CSUX	90			
41	CSUX	41	91	CSUX	91			
42	CSUX	42	92	CSUX	92			
43	CSUX	43	93	CSUX	93			
44	CSUX	44	94	CSUX	94			
45	CSUX	45	95	CSUX	95			
46	CSUX	46	96	CSUX	96			
47	CSUX	47	97	CSUX	97			
48	CSUX	48	98	CSUX	98			
49	CSUX	49	99	CSUX	99			
50	CSUX	50	100	CSUX	100			

**EXHIBIT A
RAILROAD CAR LEASES**

Rider No. 1 dated November 4, 1999 among COALSALES II, LLC, formerly known as Peabody COALSALES Company, and Peabody Holding Company, LLC, formerly known as Peabody Holding Company, Inc., (collectively, "Peabody") and Assignor, which incorporates by reference Car Leasing agreement No. 3198-97-01 dated and effective as of November 10, 1999 by and between Peabody and Assignor.

Rider No. 16 dated October 1, 2007 between South Dakota Soybean Processors, LLC ("SDSB") and Assignor, which incorporates by reference the terms of that certain Car Leasing Agreement 8105-83-2 dated as of May 14, 1996 between SDSB and Assignor.

Rider No. 1 dated March 1, 2005 between Wisconsin Power and Light Company ("WPL") and Assignor, which incorporates by reference the terms of that certain Car Leasing Agreement 9478-97-01 dated April 1, 2004 and effective as of April 1, 2004 between WPL and Assignor.

Rider No. 2 dated as of June 8, 2006 between WPL and Assignor, which incorporates by reference the terms of that certain Car Leasing Agreement 9478-97-01, dated April 1, 2004 and effective as of April 1, 2004 between WPL and Assignor.

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, 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: 1/4/08



Robert W. Alvord