

LAW OFFICES OF
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June 12, 2009

Honorable Anne K. Quinlan
Acting Secretary
Surface Transportation Board
Washington, DC 20423

RECORDATION NO. 27970 - A
FILED

JUN 12 '09 -9 2 3 AM

Dear Acting Secretary Quinlan:

SURFACE TRANSPORTATION BOARD

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 June 11, 2009. The primary document to which this is connected is recorded under a new Recordation No. We request that this document be recorded under the "A" suffix for the new Recordation No.

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

Assignor:

Banc of America Leasing & Capital, LLC
2059 Northlake Parkway, 4 South
Tucker, GA 30084

Assignee:

General Electric Capital Corporation
4 North Park Drive, Suite 500
Hunt Valley MD 21030

A description of the equipment covered by the Memorandum of Assignment of Lease consists of 96 Covered Hopper Cars numbered DAKX 45177-45184, inclusive, 45186-45252, inclusive, and 45254-45274, inclusive.

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SURFACE TRANSPORTATION BOARD

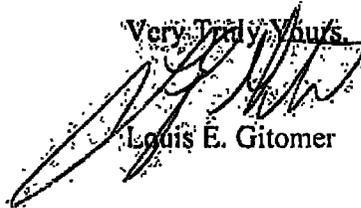
Honorable Anne K. Quinlan
June 12, 2009
Page 2

A fee of \$41.00 is enclosed. Please return one copy by email to:

Louis E. Gitomer
600 Baltimore Avenue, Suite 301
Towson, MD 21204
Lou_Gitomer@verizon.net

A short summary of the document to appear in the index follows: a Memorandum of Assignment of Lease between Banc of America Leasing & Capital, LLC, 2059 Northlake Parkway, 4th Floor, Tucker, GA 30084-4431, and General Electric Capital Corporation, 4 North Park Drive, Suite 500, Hunt Valley MD 21030, covering 96 Covered Hopper Cars numbered DAKX 45177-45184, inclusive, 45186-45252, inclusive, and 45254-45274, inclusive.

Very Truly Yours,



Louis E. Gitomer

Enclosure

MEMORANDUM OF ASSIGNMENT OF LEASE

dated as of June 11, 2009

between

GENERAL ELECTRIC CAPITAL 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 June ____, 2009 at ____th ____, m.

RECORDATION NO. 27970-A FILED

JUN 12 '09 -9 23 AM

MEMORANDUM OF ASSIGNMENT OF LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF ASSIGNMENT OF LEASE is made and entered into as of June 11, 2009, by and between GENERAL ELECTRIC CAPITAL CORPORATION (the "Assignee") and BANC OF AMERICA LEASING & CAPITAL, LLC (the "Assignor"), with reference to the following:

Assignor, as Lessor, and DAK Americas LLC, as Lessee, have heretofore executed that certain Rail Equipment Net Leasing Agreement dated as of May 28, 2009, and, pursuant thereto, that certain Schedule No. 90002 dated June 10, 2009 (collectively, the "Lease"), pertaining to the railcars described 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 March 31, 2000 by and between Assignor and Assignee, pursuant to which Assignor has assigned to Assignee all of its rights and obligations under the Lease with respect to the Railcars.

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 may be executed in any number of counterparts, each executed counterpart constituting an original but all together only one Memorandum of Assignment of Lease.

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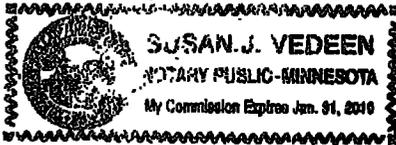
IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Assignment of Lease to be executed as of the date first above written.

GENERAL ELECTRIC CAPITAL CORPORATION

By: *Tim Laddo*

Name: *Tim Laddo*

Title: *Senior Risk Analyst*



Notary: *Susan J. Vedeon*

6/2/09

Susan J. Vedeon

BANC OF AMERICA LEASING & CAPITAL, LLC

By: _____

Name:

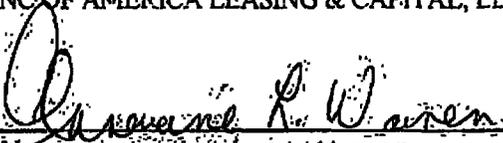
Title:

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.

GENERAL ELECTRIC CAPITAL CORPORATION

By: _____
Name:
Title:

BANC OF AMERICA LEASING & CAPITAL, LLC

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

STATE OF MA
COUNTY OF Suffolk

)
) ss.
)
3rd

I HEREBY CERTIFY, that on this 3 day of June, 2009, before me, the undersigned, a Notary Public of the State of Massachusetts, personally appeared Andremarie L. Warren who acknowledged himself 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 he 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 himself as the Vice President.

AS WITNESS my hand and notarial seal.



Notary Public

My commission expires: April 18, 2014

Schedule of Equipment to
Equipment Bill of Sale

	Low Car Number	Year Built
(96) Specialty Covered Hopper	45177	95
Railcars	45178	95
5,711-5,800 Cubic Feet, 110 Tons	45179	95
(286,000 Pounds GRL)	45180	95
	45181	95
Car Initial: DAKX	45182	95
	45183	95
	45184	95
	45186	95
	45187	95
	45188	95
	45189	95
	45190	95
	45191	95
	45192	95
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	45232	95

Schedule of Equipment to
Equipment Bill of Sale

45233	95
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