

RECORDATION NO. 21929-67 FILED

DEC 23 '05

12-16 PM

**SURFACE TRANSPORTATION BOARD**

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ELIAS C. ALVORD (1942)  
ELLSWORTH C. ALVORD (1964)

December 15, 2005

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 Partial Assignment, dated as of December 15, 2005, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Master Equipment Lease Agreement previously filed with the Board under Recordation Number 21929.

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

Assignor: Banc of America Leasing & Capital, LLC  
(successor to Fleet Capital Corporation)  
One Financial Plaza  
Providence, Rhode Island 02903

Assignee: The Fifth Third Leasing Company  
38 Fountain Square Plaza  
Cincinnati, Ohio 45263

Mr. Vernon A. Williams  
December 15, 2005  
Page 2

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

62 molten sulfur railcars: PPTX 003263 – PPTX 003324, and  
125 anhydrous ammonia railcars within the series TILX 301171 - TILX  
301489 as more particularly set forth in the equipment schedule attached  
to the document.

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

Memorandum of Partial Assignment.

Also enclosed is a check in the amount of \$33.00 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/anm  
Enclosures

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MEMORANDUM OF PARTIAL ASSIGNMENT

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF PARTIAL ASSIGNMENT, dated as of the 15 day of December, 2005 is made by Banc of America Leasing & Capital, LLC (successor-by-merger to Fleet Capital Corporation), a Delaware limited liability company with an address of One Financial Plaza, Providence, RI 02903 ("Assignor") and The Fifth Third Leasing Company, an Ohio corporation with an address at 38 Fountain Square Plaza, MD#10904A, Cincinnati, OH 45263 ("Assignee").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, Assignor and Assignee entered into that certain Assignment and Bill of Sale (the "Assignment") dated as of the date hereof;

WHEREAS, under the Assignment, Assignor assigned and Assignee assumed all of Assignor's present and future rights, obligations, and interest in, to and under that certain Lease Schedule No. 32828-00001b dated as of March 22, 2004 between Banc of America Leasing & Capital, LLC (successor-by-merger to Fleet Capital Corporation) as Lessor and PCS Sales (USA), Inc. as Lessee (the "Schedule"), entered into pursuant to that certain Master Equipment Lease Agreement No. 32828 dated as of December 30, 1998 by and between Lessor and Lessee (the "Lease") relating to 62 Molten Sulfer Railcars and 125 Anhydrous Ammonia Railcars manufactured by Trinity Industries (the "Equipment") as more completely described on Schedule A attached hereto and made a part hereof, as described in a Memorandum of Master Equipment Lease Agreement, dated as of December 30, 1998 filed with the Surface Transportation Board on January 4, 1999 and assigned Recordation No. 21929;

WHEREAS, Assignor and Assignee desire to show for the public record the existence of the aforesaid Assignment, and their respective interests therein and accordingly, Assignor and Assignee here caused this Memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Assignor and Assignee hereby confirm and agree that Assignor has assigned to Assignee all right, title and interest of Assignor in, to and under the Schedule (and the Lease but only as incorporated by reference in the Schedule) and the Equipment subject thereto, as described on Schedule A hereto, and Assignee has accepted such assignment and has assumed the obligations thereunder as provided in the Assignment.

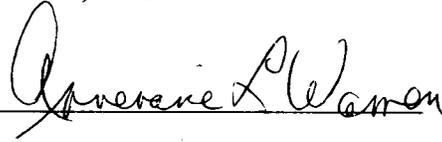
The terms and provisions of the Assignment and the Schedule are more particularly set forth in the Assignment and Schedule referenced above.

This Memorandum of Assignment may be executed in any number of counterparts, each executed counterpart constituting as an original but altogether only one Memorandum of Assignment.

[Signature Page Follows]

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Partial Assignment to be executed as of the day and year first above written.

Assignor:  
BANC OF AMERICA LEASING &  
CAPITAL, LLC

By: 

Name: ~~Annemarie L. Warren~~

Title: Vice President

Assignee:  
THE FIFTH THIRD LEASING  
COMPANY

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Partial Assignment to be executed as of the day and year first above written.

Assignor:  
BANC OF AMERICA LEASING &  
CAPITAL, LLC

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Assignee:  
THE FIFTH THIRD LEASING  
COMPANY

By:  \_\_\_\_\_

Name: ~~\_\_\_\_\_~~ **EDWARD McEVoy**  
Vice President

Title: \_\_\_\_\_

STATE OF MASSACHUSETTS )  
 ) ss.  
COUNTY OF SUFFOLK )

On this 13<sup>th</sup> day of December, 2005 before me appeared Annemarie L. Warren, the person who signed this instrument, who acknowledged that (s)he is the Vice President of BANC OF AMERICA LEASING & CAPITAL, LLC and that, being duly authorized, (s)he signed such instrument as a free act on behalf of said corporation.

[Seal]

  
\_\_\_\_\_  
Notary Public

My Commission expires:  
6/11/10

STATE OF OHIO )  
 ) ss.  
COUNTY OF HAMILTON )

On this \_\_\_ day of December, 2005, before me appeared \_\_\_\_\_, the person who signed this instrument, who acknowledged that (s)he is a [Title] of THE FIFTH THIRD LEASING COMPANY, and that, being duly authorized, (s)he signed such instrument as a free act of said company.

[Seal]

\_\_\_\_\_  
Notary Public

My Commission expires:  
\_\_\_\_\_



SCHEDULE A

Equipment Description

62 Molten Sulfer Railcars manufactured by Trinity Industries bearing the marks and numbers as set forth below:

PPTX 003263 through PPTX 003324

125 Anhydrous Ammonia Railcars manufactured by Trinity Industries bearing the marks and numbers as set forth below:

TILX 301171 through TILX 301200

TILX 301238 through TILX 301274

TILX 301295 through TILX 301314

TILX 301432 through TILX 301449

TILX 301470 through TILX 301489