

RECORDATION NO.

19843-D  
FILED

DEC 13 '06

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SURFACE TRANSPORTATION BOARD

Law Offices of  
Louis E. Gitomer  
600 Baltimore Avenue  
Suite 301  
Towson, MD 21204  
(202) 466-6532  
Lou\_Gitomer@verizon.net

December 13, 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 Assumption Agreement, a secondary document, dated as of December 13, 2006. The primary document to which this is connected is recorded under Recordation No. 19843. We request that the copy of this document be recorded under Recordation No. 19843-D.

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

Assignor:

EntreCap Single Investor LLC  
27 Waterview Drive  
Shelton CT 06484

Assignee:

Winmark Equipment Finance, LLC  
2 Hampshire Street  
Foxboro, MA 02035

A description of the equipment covered by the Memorandum of Assignment and Assumption Agreement consists of 244 PVC Hopper Railcars numbered OCPX 62701-62762, inclusive, 62764-62862, inclusive, 62864-62870, inclusive, and 62872-62898, inclusive, 71208-71214, inclusive, and 70901-70903, inclusive, 70905-70919, inclusive, and 70921-70944, inclusive.

Honorable Vernon A. Williams

December 13, 2006

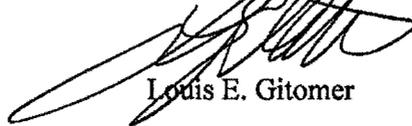
Page 2

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 Assumption Agreement between EntreCap Single Investor LLC, 27 Waterview Drive, Shelton CT 06484, and Winmark Equipment Finance, LLC, 2 Hampshire Street, Foxboro, MA 02035, covering 244 PVC Hopper Railcars numbered OCPX 62701-62762, inclusive, 62764-62862, inclusive, 62864-62870, inclusive, and 62872-62898, inclusive, 71208-71214, inclusive, and 70901-70903, inclusive, 70905-70919, inclusive, and 70921-70944, inclusive.

Very Truly Yours,



Louis E. Gitomer

Enclosures

DEC 13 '06

-4 4 9 PM

MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT <sup>SURFACE TRANSPORTATION BOARD</sup>

This Memorandum of Assignment and Assumption Agreement is dated as of December 13, 2006 by and between EntreCap Single Investor LLC, a Delaware Limited Liability Corporation (the "Assignor" or "Seller"), and Winmark Equipment Finance, LLC a Limited Liability Corporation (the "Assignee" or "Purchaser").

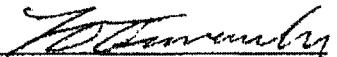
## WITNESSETH:

1. Assignor and Assignee have entered a Purchase Agreement dated as of December 13, 2006, wherein the Assignor has agreed to sell and assign, and the Assignee has agreed to purchase, among other things, all of the Assignor's legal, equitable and beneficial rights, title and interest in and to a certain Lease Intended For Security dated as of December 21, 1995 between Assignor, as lessor, and Occidental Chemical Corporation and Oxy Vinyl LP, as lessee, and 244 PVC Hopper Railcars identified in the Attachment hereto.

2. This Memorandum of Assignment and Assumption 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.

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

EntreCap Single Investor LLC

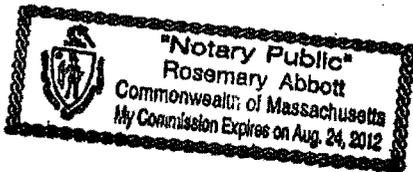
By: EntreCap Global LLC,  
Its Managing MemberBy: EntreCap Financial LLC,  
Its Managing MemberBy:   
Name: LD Osmanski  
Title: PresidentWinmark Equipment Finance, LLC  
as AssigneeBy:   
Name: David J. Coutu  
Title: Senior Vice President

STATE OF MASSACHUSETTS )  
 ) ss  
COUNTY OF NORFOLK )

On this <sup>th</sup> 12 day of December, 2006, before me personally appeared David Coste, to me personally known, who being by me duly sworn, says that (s)he is the Service Recipient, of Winmark Equipment Finance, LLC 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.

Rosemary Abbott  
NOTARY PUBLIC

My commission expires:





**ATTACHMENT**

**244 PVC Hopper Railcars numbered OCPX 62701-62762, inclusive, 62764-62862, inclusive, 62864-62870, inclusive, and 62872-62898, inclusive, 71208-71214, inclusive, and 70901-70903, inclusive, 70905-70919, inclusive, and 70921-70944, inclusive.**

