

RECORDATION NO. 27268-A FILED

DEC 14 '07 -3 00 PM

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SURFACE TRANSPORTATION BOARD

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December 14, 2007

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 of Lease, dated as of December 14, 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 being filed with the Board under Recordation Number 27268.

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

Assignor: Tealinc, Ltd.
1606 Rosebud Creed Road
Forsyth, Montana 59327

Assignee: AIG Rail Services, Inc.
300 South Riverside Plaza, Suite 2100
Chicago, IL 60606

Mr. Vernon A. Williams
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A description of the railroad equipment covered by the enclosed document is:

30 railcars within the series CDWX 93008 - CDWX 93185 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 Assignment of Lease.

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,

A handwritten signature in black ink, appearing to read "R. Alvord", with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

DEC 14 '07 -3 00 PM

MEMORANDUM OF ASSIGNMENT OF LEASE

SURFACE TRANSPORTATION BOARD

This Memorandum of Assignment of Lease (this "Memorandum") is made and entered into on December 14, 2007 by and between Tealinc, Ltd., a Montana close corporation (the "Assignor") and AIG Rail Services, Inc., a Delaware corporation (the "Assignee").

WITNESSETH:

Assignor and Behr Iron & Steel, Inc., as lessee have entered into that certain Master Railcar Lease Agreement dated as of November 28, 2007 and Rider No. 112807 dated November 29, 2007 (as amended, supplemented, assigned or modified, the "Lease") covering certain railroad equipment identified on Schedule A attached hereto (the "Equipment").

A memorandum of said Lease is being recorded with the Surface Transportation Board concurrently herewith pursuant to 49 U.S.C. § 11301.

Pursuant to that certain Purchase and Sale Agreement dated as of December 14, 2007 Assignor has assigned to Assignee all of Assignor's right, title, and interest in and to the Lease and the Equipment.

The addresses of the parties are as follows:

Tealinc, Ltd. (Former Lessor/Assignor)
1606 Rosebud Creek Road
Forsyth, Montana 59327

AIG Rail Services, Inc. (Successor Lessor/Assignee)
300 South Riverside Plaza, Suite 2100
Chicago, IL 60606

Behr Iron & Steel, Inc. (Lessee)
1100 Seminary Street
P.O. Box 740
Rockford, IL 61105

The terms and provisions of the Lease are more particularly set forth in such Lease.

This Memorandum may be signed in counterpart or duplicate copies, and any signed counterpart or duplicate copy shall be equivalent to a signed original for all purposes.

[Signature pages follow; remainder of this page intentionally left blank]

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum to be duly executed as of the date and year first above written.

TEALINC, LTD.

By: *Darell J. Luther*
Name: Darell J. Luther
Title: President

State of Montana, County of Rosebud

On December 14, 2007, before me personally appeared Darell J. Luther, to me personally known, who being by me duly sworn says that he is the President of Tealinc, Ltd., and that he executed the foregoing instrument on behalf of said corporation by authority of its board of directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

Heather Polich

Notary Public

My commission expires:

[NOTARIAL SEAL]

HEATHER POLICH
Notary Public for the State of Montana
Residing at Forsyth, Montana
My Commission Expires 7/26/2011



AIG RAIL SERVICES, INC.

By: Jeffrey L. Wilkison
Name: Jeffrey L. Wilkison
Title: Vice President

State of Texas, County of Collin

On December 14, 2007, before me personally appeared Jeffrey L. Wilkison, to me personally known, who being by me duly sworn says that he is the Vice President of AIG Rail Services, Inc., and that he executed the foregoing instrument on behalf of said corporation by authority of its board of directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

Michelle Bruins
Notary Public
My commission expires:

[NOTARIAL SEAL]



**SCHEDULE A
EQUIPMENT**

CDWX 93166
CDWX 93132
CDWX 93146
CDWX 93182
CDWX 93160
CDWX 93124
CDWX 93185
CDWX 93096
CDWX 93056
CDWX 93180
CDWX 93064
CDWX 93023
CDWX 93145
CDWX 93089
CDWX 93151
CDWX 93094
CDWX 93136
CDWX 93148
CDWX 93050
CDWX 93139
CDWX 93008
CDWX 93091
CDWX 93169
CDWX 93118
CDWX 93135
CDWX 93078
CDWX 93016
CDWX 93176
CDWX 93074
CDWX 93083

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: 12/15/07



Robert W. Alvord