

RECORDATION NO. 26718-A FILED

DEC 18 '07 -3 00 PM

SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
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OF COUNSEL
URBAN A LESTER

December 18, 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 17, 2007, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Railcar Lease previously filed with the Board under Recordation Number 26718.

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

Transferor: The CIT Group/Equipment Financing, Inc.
30 S. Wacker Drive, Suite 3000
Chicago, Illinois 60606

Transferee: AIG Rail Services
5700 Granite Parkway, Suite 850
Plano, Texas 75024

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

46 railcars within the series DBUX 230025 - DBUX 230075 as more particularly set forth in the equipment schedule attached to the document (the railcars with NATX reporting marks in Recordation Number 26718 were redesignated with DBUX marks and numbers as shown therein).

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 "Alvord", with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

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MEMORANDUM OF ASSIGNMENT OF LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF ASSIGNMENT OF LEASE dated as of this 17th day of December, 2007, is made by The CIT Group/Equipment Financing, Inc., a Delaware corporation, with an address at 30 S. Wacker Drive, Suite 3000, Chicago, IL 60606 (the "Transferor"), and AIG Rail Services, Inc., a Delaware corporation, with an address 5700 Granite Parkway, Suite 850, Plano, TX 75024 (the "Transferee" and, together with the Transferor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Transferor, as lessor, and Flint Hills Resources, LP (the "Lessee"), as lessee, previously entered into the following documents (collectively referred to as the "Lease Agreement") pursuant to which Lessee leased the railcars identified on Schedule A attached hereto (the "Equipment"):

1. Master Railcar Lease, dated as of July 20, 2006, by and between Transferor and Lessee, but only to the extent relating to Schedule No. 01 thereto (the "Lease").
2. Schedule No. 01 to the Lease, dated as of October 20, 2006, by and between Transferor and Lessee.

WHEREAS, pursuant to a Purchase and Sale Agreement dated as of December 17th, 2007 between Transferor and Transferee (the "Purchase Agreement"), Seller agreed to sell the Equipment to Transferee and to assign to Transferee the rights and obligations of Transferor in, to and under the Lease Agreement arising on and after the date hereof, and Transferee agreed to purchase the Equipment and agreed to such assignment.

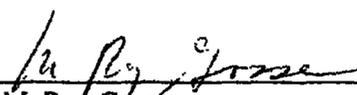
WHEREAS, the Parties wish to show for the public record the existence of the aforesaid sale and assignment, and the respective interests therein of the Parties.

NOW, THEREFORE, to accomplish the foregoing, the Parties are filing this Memorandum of Assignment of Lease with the Surface Transportation Board pursuant to 49 U.S.C. Section 11301(a). In the event of any conflict between the provisions of this Memorandum of Assignment of Lease and the Purchase Agreement, the provisions of the Purchase Agreement shall control.

IN WITNESS WHEREOF, each of the undersigned has caused this Memorandum of Assignment of Lease to be executed by a duly authorized officer as of the day and year first above written.

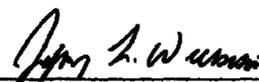
I certify that I hold the title set forth below, that this instrument was signed on behalf of the Transferor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Transferor. I further declare under penalty of perjury that the foregoing is true and correct.

**THE CIT GROUP/EQUIPMENT FINANCING,
INC.**

By: 
Name: M. Roy Gosse
Title: Vice President

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Transferee by authority of its manager and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Transferee. I further declare under penalty of perjury that the foregoing is true and correct.

AIG RAIL SERVICES, INC.

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

**SCHEDULE A
TO THE MEMORANDUM OF ASSIGNMENT OF LEASE**

THE EQUIPMENT

1.	DBUX	230025	25.	DBUX	230051
2.	DBUX	230026	26.	DBUX	230053
3.	DBUX	230027	27.	DBUX	230054
4.	DBUX	230028	28.	DBUX	230055
5.	DBUX	230029	29.	DBUX	230056
6.	DBUX	230031	30.	DBUX	230058
7.	DBUX	230032	31.	DBUX	230059
8.	DBUX	230033	32.	DBUX	230060
9.	DBUX	230034	33.	DBUX	230061
10.	DBUX	230035	34.	DBUX	230062
11.	DBUX	230036	35.	DBUX	230063
12.	DBUX	230037	36.	DBUX	230064
13.	DBUX	230038	37.	DBUX	230065
14.	DBUX	230039	38.	DBUX	230066
15.	DBUX	230040	39.	DBUX	230067
16.	DBUX	230041	40.	DBUX	230068
17.	DBUX	230042	41.	DBUX	230069
18.	DBUX	230043	42.	DBUX	230071
19.	DBUX	230044	43.	DBUX	230072
20.	DBUX	230046	44.	DBUX	230073
21.	DBUX	230047	45.	DBUX	230074
22.	DBUX	230048	46.	DBUX	230075
23.	DBUX	230049			
24.	DBUX	230050			

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: 12/18/07



Robert W. Alvord