

RECORDATION NO. 27274A FILED

JAN 04 '08 -2 0 0 PM

**SURFACE TRANSPORTATION BOARD**

OF COUNSEL  
URBAN A. LESTER

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

January 4, 2008

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 and Assumption Agreement, dated as of December 21, 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 previously filed with the Board under Recordation Number 27274.

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

Assignor: General Electric Railcar Services Corporation  
161 North Clark Street, 7<sup>th</sup> Floor  
Chicago, IL 60601

Assignee: AIG Rail Services  
5700 Granite Parkway, Suite 850  
Plano, TX 75024

Mr. Vernon A. Williams  
January 4, 2008  
Page 2

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

67 railcars within the series DME 96001 - DME 96075 as more particularly set forth in the attachment to the document.

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

Memorandum of Assignment and Assumption Agreement.

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 stroke extending to the right.

Robert W. Alvord

RWA/sem  
Enclosures

JAN 04 '08 -2 0 0 PM

[Memorandum of Assignment and Assumption Agreement]

**SURFACE TRANSPORTATION BOARD**

**MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT**

This Memorandum of Assignment and Assumption Agreement is made and entered into on December 21, 2007 by and between General Electric Railcar Services Corporation, a Delaware corporation (the "Assignor"), and AIG Rail Services, Inc., a Delaware corporation (the "Assignee").

WITNESSETH:

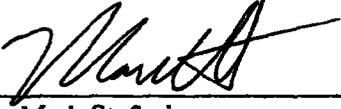
The undersigned have entered into that certain Assignment and Assumption Agreement (the "Assignment"), dated as of December 21, 2007, whereby the Assignor has agreed to assign to the Assignee and the Assignee has agreed to assume from the Assignor those certain railroad car leases listed on Exhibit A attached hereto.

This Memorandum may be executed by the parties hereto in separate counterparts, each of which when so executed and delivered shall be an original, but all such counterparts shall together constitute the same instrument. Nothing in this Memorandum shall amend or supersede any provision of the Assignment.

IN WITNESS WHEREOF, the parties hereto have each caused this memorandum to be duly executed by their respective officers duly authorized as of the date hereof.

**GENERAL ELECTRIC RAILCAR SERVICES CORPORATION**

**AIG RAIL SERVICES, INC.**

By:   
Name: Mark Stefani  
Title: Vice President

By: \_\_\_\_\_  
Name:  
Title:

**MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT**

This Memorandum of Assignment and Assumption Agreement is made and entered into on December 21, 2007 by and between General Electric Railcar Services Corporation, a Delaware corporation (the "Assignor"), and AIG Rail Services, Inc., a Delaware corporation (the "Assignee").

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IN WITNESS WHEREOF, the parties hereto have each caused this memorandum to be duly executed by their respective officers duly authorized as of the date hereof.

**GENERAL ELECTRIC RAILCAR  
SERVICES CORPORATION**

**AIG RAIL SERVICES, INC.**

By: \_\_\_\_\_  
Name: Mark Stefani  
Title: Vice President

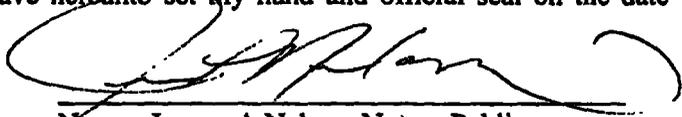
By: Jeffrey Wilkison  
Name: Jeffrey Wilkison  
Title: Vice President

[Memorandum of Assignment and Assumption Agreement]

STATE OF ILLINOIS            )  
  ) SS:  
COUNTY OF COOK            )

On this, the 27<sup>th</sup> day of December, 2007, before me, a Notary Public in and for said County and State, personally appeared Mark Stefani, a Vice President of General Electric Railcar Services Corporation, who acknowledged himself to be a duly authorized officer of General Electric Railcar Services Corporation, and that, as such officer, being authorized to do so, he executed the foregoing instrument for the purposes therein contained.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.



Name: Jeanne A Nelson, Notary Public  
My Commission Expires: 02-20-2010  
Residing in Cook County



[Memorandum of Assignment and Assumption Agreement]

STATE OF Tx )  
 ) SS:  
COUNTY OF Collin )

On this, the 21<sup>st</sup> day of December, 2007, before a Notary Public in an for said County and State, personally appeared Jerry L. Wilkinson, who being by me duly sworn, says that he is the Vice President of AIG Rail Services, Inc., who acknowledged himself to be a duly authorized officer of AIG Rail Services, Inc., and that, as such officer, being authorized to do so, he executed the foregoing instrument for the purposes therein contained.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

[Signature]  
Name: Lanay A. Marty  
Notary Public

My Commission Expires: July 19, 2009  
Residing in: Plano, Collin County, TX

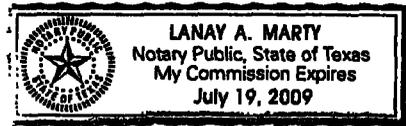


EXHIBIT A  
CAR LIST

<u>Unit</u> <u>Count</u>	<u>AAR</u> <u>Reporting Marks</u>		<u>Unit</u> <u>Count</u>	<u>AAR</u> <u>Reporting Marks</u>	
1	DME	96001	51	DME	96059
2	DME	96002	52	DME	96060
3	DME	96003	53	DME	96061
4	DME	96004	54	DME	96062
5	DME	96005	55	DME	96063
6	DME	96006	56	DME	96064
7	DME	96007	57	DME	96065
8	DME	96008	58	DME	96066
9	DME	96009	59	DME	96067
10	DME	96010	60	DME	96068
11	DME	96011	61	DME	96069
12	DME	96012	62	DME	96070
13	DME	96013	63	DME	96071
14	DME	96014	64	DME	96072
15	DME	96015	65	DME	96073
16	DME	96016	66	DME	96074
17	DME	96017	67	DME	96075
18	DME	96018			
19	DME	96019			
20	DME	96020			
21	DME	96021			
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26	DME	96033			
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42	DME	96050			
43	DME	96051			
44	DME	96052			
45	DME	96053			
46	DME	96054			
47	DME	96055			
48	DME	96056			
49	DME	96057			
50	DME	96058			

**EXHIBIT A  
RAILROAD CAR LEASES**

Rider No. 1 dated November 4, 1999 among COALSALES II, LLC, formerly known as Peabody COALSALES Company, and Peabody Holding Company, LLC, formerly known as Peabody Holding Company, Inc., (collectively, "Peabody") and Assignor, which incorporates by reference Car Leasing agreement No. 3198-97-01 dated and effective as of November 10, 1999 by and between Peabody and Assignor.

Rider No. 16 dated October 1, 2007 between South Dakota Soybean Processors, LLC ("SDSB") and Assignor, which incorporates by reference the terms of that certain Car Leasing Agreement 8105-83-2 dated as of May 14, 1996 between SDSB and Assignor.

Rider No. 1 dated March 1, 2005 between Wisconsin Power and Light Company ("WPL") and Assignor, which incorporates by reference the terms of that certain Car Leasing Agreement 9478-97-01 dated April 1, 2004 and effective as of April 1, 2004 between WPL and Assignor.

Rider No. 2 dated as of June 8, 2006 between WPL and Assignor, which incorporates by reference the terms of that certain Car Leasing Agreement 9478-97-01, dated April 1, 2004 and effective as of April 1, 2004 between WPL and Assignor.

**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: 1/4/08



\_\_\_\_\_  
Robert W. Alvord