

RECORDATION NO 23151-G FILED

OCT 15 '08

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ALLEN & OVERY

SURFACE TRANSPORTATION BOARD

Mr. Vernon Williams
Secretary
Surface Transportation Board
395 E St., SW
Washington, D.C. 20423

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Our ref 51231-00008 NY:4164610.1

October 10, 2008

Dear Mr. Williams:

Enclosed is an original and one counterpart of the documents described below, to be recorded pursuant to Section 11301 of Title 49 of the U.S. Code.

This document is an Amendment, a secondary document, dated September 17, 2008. The primary document to which it is connected is recorded under Recordation Number 23151A.

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

Trustee: U.S. Bank National Association, as successor to State Street Bank and Trust Company of Connecticut
225 Asylum Street, 23rd Floor
Hartford, Connecticut 06103

Lender: AIG/ FP Funding (Cayman) Limited
c/o Maples and Calder
P.O. Box 309
Ugland House
South Church Street
Georgetown, Grand Cayman
Cayman Islands KY1-1104

A description of the equipment covered by the documents follows:

Railcars within the various series described in Schedules A and B.

A fee of \$41.00 is enclosed.

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

Amendment to a Memorandum of Lease and Lease Supplement with Recordation Number 23151A, dated September 27, 2000 and covering railcars with the various series described in Schedules A and B.

Kind regards,

A handwritten signature in black ink, appearing to read 'Erika Singer', with a long horizontal flourish extending to the right.

Erika Singer
Associate

Encl

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SURFACE TRANSPORTATION BOARD

MEMORANDUM OF AMENDMENT TO MEMORANDUM OF LOAN AND SECURITY AGREEMENT

This Memorandum of Amendment to Memorandum of Loan and Security Agreement with Recordation Number 23151-A is made and entered into as of October 2, 2008, by and between U.S. BANK NATIONAL ASSOCIATION, as successor to State Street Bank and Trust Company of Connecticut, not in its individual capacity, but solely as Trustee (hereinafter "Trustee") and AIG-FP FUNDING (CAYMAN) LIMITED (hereinafter "Lender") respecting the Loan and Security Agreement (RAIL-2000-FNBC) (hereinafter "Loan Agreement") dated as of September 27, 2000, between Trustee and Lender.

Pursuant to the provisions of the Loan Agreement, Trustee and Lender hereby affirm and acknowledge that:

1. Trustee has agreed to grant the Lender a first priority security interest in the Replacement Items of Equipment described in Schedule A attached hereto and the Lender has agreed to release its security interest in the Items of Equipment described in Schedule B hereto and such discharged Items of Equipment are no longer deemed Items of Equipment for any purpose, subject to the terms defined in the Loan Agreement.

2. Lender and Trustee further acknowledge and affirm that this Memorandum of Amendment to Memorandum of Loan and Security Agreement is not a summary of the Loan Agreement nor a complete recitation of the terms and provisions thereof. Accordingly, Lender and Trustee hereby agree that in the event of a conflict between this Memorandum of Amendment to Memorandum of Loan and Security Agreement and the provisions of the Loan Agreement, the provisions of the Loan Agreement, as the case may be, shall control.

3. This Memorandum of Amendment to Memorandum of Loan and Security Agreement is being recorded with the Surface Transportation Board pursuant to 49 U.S.C. §11301.

4. This Memorandum of Amendment to Memorandum of Loan and Security Agreement is being recorded with the Registrar General of Canada pursuant to Section 105 of the Canada Transportation Act.

IN WITNESS WHEREOF, each of the parties hereto, pursuant to due corporate authority, has caused this Memorandum of Amendment to Memorandum of Loan and Security Agreement to be duly executed in its corporate name by its officers, thereunto duly authorized, all as of the date first written above.

TRUSTEE:

U.S. BANK NATIONAL
ASSOCIATION (as successor in
interest to State Street Bank and
Trust Company of Connecticut), not
in its individual capacity but solely
as Owner, Trustee

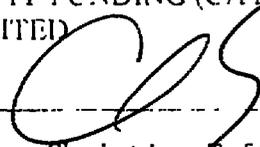
By: 

Name: Susan C. Merker
Vice President

Title: _____

LENDER:

AIG-FP FUNDING (CAYMAN)
LIMITED

By:  _____

Name: Christian Toft

 Title: Authorized Signatory

STATE OF CONNECTICUT)

) SS. Wilton

COUNTY OF FAIRFIELD)

On this 26th of June, 2008, before me personally appeared Christian Toft,
to me personally known, who being duly sworn, state that he is an Authorized Signatory of
AIG-I-P FUNDING (CAYMAN) LIMITED, that said instrument was signed 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.



Notary Public

My Commission expires

AMIE MELESHKEWICH
NOTARY PUBLIC
MY COMMISSION EXPIRES NOV. 30, 2008

Schedule A

REPLACEMENT ITEMS

Car Mark	Car Type	Built Date	CC #
NATX 301290-A AAS EH	Tank	2004	709186
NATX 301291-A AAS EH	Tank	2004	709187
NATX 400289-A AAT FQ	Tank	2005	717631
NATX 400290-A AAT FQ	Tank	2005	717632
NATX 251228-A AAS EL	Tank	2006	725535
NATX 251230-A AAS EL	Tank	2006	725537
NATX 302360-A AAT FQ	Tank	2006	726276
NATX 302362-A AAT FQ	Tank	2006	726278
NATX 302365-A AAT FQ	Tank	2006	726281

Schedule B

ITEMS TO BE REPLACED

Car Mark	Car Type	Built Date	CC #
NAHX 581325	Hopper	1999	428187
NAHX 581398	Hopper	1999	428260
NAIX 581486	Plastic	1999	428348
SRY 005310	Box	1999	409337
CWEX 009422	Coal	1999	433015
CWEX 009608	Coal	1999	433201
CWEX 009031	Coal	1999	432625
CWEX 009106	Coal	1999	432699
CWEX 009360	Coal	1999	432953
CWEX 009642	Coal	1999	433235
NAHX 581446	Plastic	1999	428308
NAIX 581315	Plastic	1999	428177
KPLX 005037	Coal	2002	683382