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December 12, 2008

Honorable Anne K. Quinlan
Acting Secretary
Surface Transportation Board
Washington, DC 20423

RECORDATION NO. 27755 FILED
DEC 12 '08 -3 26 PM

Dear Acting Secretary Quinlan:

SURFACE TRANSPORTATION BOARD

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 Lease Agreement, a primary document, dated as of December 8, 2008. We request that this document be given the next available recordation number.

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

Lessor:

Banc of America Leasing & Capital, LLC
2059 Northlake Parkway, 4 South
Tucker, GA 30084

Lessee:

Cemex, Inc.
1200 Smith Street
Houston, TX 77002

A description of the equipment covered by the Memorandum of Lease Agreement consists of 97 covered hopper cars numbered CEMX 11001-11055, inclusive, 11057-11092, inclusive, and 11095-11100, inclusive.

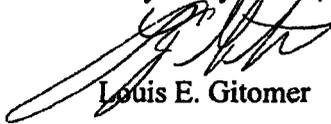
Honorable Anne K. Quinlan
December 12, 2008
Page 2

A fee of \$41.00 is enclosed. Please return one copy by email to:

Louis E. Gitomer
600 Baltimore Avenue, Suite 301
Towson, MD 21204
Lou_Gitomer@verizon.net

A short summary of the document to appear in the index follows: a Memorandum of Lease Agreement between Banc of America Leasing & Capital, LLC, 2059 Northlake Parkway, 4th Floor, Tucker, GA 30084-4431, and Cemex, Inc., 1200 Smith Street, Houston, TX 77002, covering 97 covered hopper cars numbered CEMX 11001-11055, inclusive, 11057-11092, inclusive, and 11095-11100, inclusive.

Very Truly Yours,



Louis E. Gitomer

Enclosure

RECORDATION NO 27755 FILED

DEC 12 '08 -3 26 PM

SURFACE TRANSPORTATION BOARD

MEMORANDUM OF LEASE AGREEMENT

dated as of December 12, 2008

by and among

**Cemex, Inc., as Lessee,
and**

**BANC OF AMERICA LEASING & CAPITAL, LLC,
as Lessor**

**FILED WITH THE SURFACE TRANSPORTATION BOARD
PURSUANT TO 49 U.S.C. § 11301**

on _____, 200_ at __:__.m.

MEMORANDUM OF LEASE AGREEMENT

THIS MEMORANDUM OF LEASE AGREEMENT is made and entered into as of December 12, 2008, by and among BANC OF AMERICA LEASING & CAPITAL, LLC ("Lessor") and Cemcx, Inc. ("Lessee"), with reference to the following:

1. Lessor has agreed to purchase and lease to Lessee, and Lessee has agreed to lease from Lessor, those certain railcars described on Exhibit No. 1 attached hereto (the "Railcars").

All of such railcars are more fully described in that certain Rail Equipment Net Leasing Agreement dated as of December 9, 2008, and Schedule No. 001 thereto and incorporating the terms thereof, dated as of December 9, 2008 (together with all of the riders, schedules and other attachments thereto, collectively, the "Lease"), each between Lessor and Lessee.

2. The Lease shall be effective as of the date hereof and shall be subject to the term specified in the Lease, and any extension of such term to the extent provided for in the Lease.
3. The Lease contains an option to renew and an option by Lessee to purchase the Railcars on the terms set forth in the Lease.
4. This Memorandum may be executed in two or more counterparts each of which so executed shall be deemed to be an original, and such counterparts together shall constitute but one and the same instrument, which shall be sufficiently evidenced by any such original counterpart.

This Memorandum of Lease Agreement may be executed in any number of counterparts, each executed counterpart constituting an original but all together only one Memorandum of Lease Agreement.

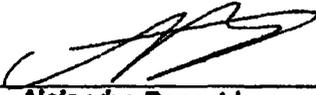
[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Lease Agreement to be executed as of the date first above written.

BANC OF AMERICA LEASING & CAPITAL, LLC

By: 
Name: Terri J. Preston
Title: Vice President

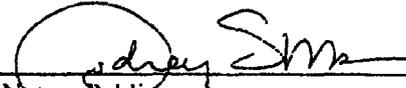
CEMEX, INC.

By: 
Name: Alejandro Benavides
Title: Treasurer

STATE OF Maryland)
) ss:
COUNTY OF Baltimore)

On this 12 day of December, 2008, before me appeared Terri Preston, the person who signed this instrument, who acknowledged that (s)he is the Vice President of BANC OF AMERICA LEASING & CAPITAL, LLC and that, being duly authorized, (s)he signed such instrument as a free act on behalf of said corporation.

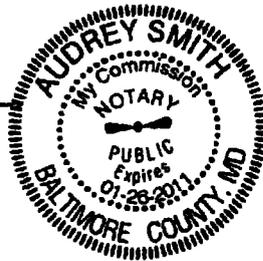
[Seal]



Notary Public

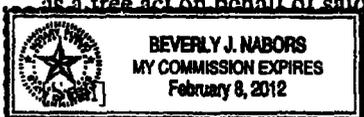
My commission expires:

1/26/2011



STATE OF TEXAS)
) ss:
COUNTY OF HARRIS)

On this 10th day of Dec., 2008, before me appeared ALEXANDRO BENAVIDE the person who signed this instrument, who acknowledged that (s)he is the _____ TREASURER and that, being duly authorized, (s)he signed such instrument as a free act on behalf of said corporation.



Beverly J. Nabors
Notary Public

My commission expires:

Feb. 8, 2012

**EXHIBIT NO. 1
TO MEMORANDUM OF LEASE AGREEMENT**

<u>Number of Units</u>	<u>Description</u>	<u>Unit Marks</u>
97	2001 Trinity Cement Covered Hopper cars	CEMX11001-11055, 11057-11092, 11095-11100