

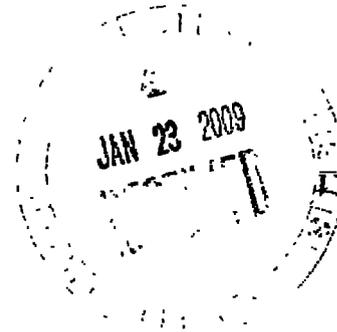
JAN 23 2009

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SURFACE TRANSPORTATION BOARD

FIRST UNION RAIL

One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

UPS 2nd DAY AIR

January 15, 2009

Ms. Anne K. Quinlan
Surface Transportation Board
395 L Street, Suite 100
Washington, DC 20024
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are one (1) original and two (2) copies of a Memorandum of Lease Agreement dated November 18, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Surface Transportation Board under Recordation Number 22771. The names and addresses of the parties to the enclosed document are:

Owner: AIFL Leasing Corporation
600 California Street, 6th Floor
San Francisco, California 94108

Lessee: Seaboard Transport, Inc.
9000 W. 67th Street
Shawnee Mission, KS 66201

Lessor/Manager: First Union Rail Corporation
One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

A description of the railroad equipment covered by the enclosed document is one (1) tank car, with GIRON marks (see Exhibit A for car number)

A short summary of the document to appear in the index follows Memorandum of Lease

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5397. Thank you for your cooperation in this matter.

Best regards,

Marcia Dunne
Sr. Documentation Specialist

Enclosures

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ASSGN. NO. SBTD012

MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 18th day of November 2008 by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, ("Lessor") as Lessor of Cars listed on Exhibit A and as Manager, acting in its capacity as independent contractor for ATEL Leasing Corporation ("ATEL"), Owner of Car listed on Exhibit A, and Seaboard Transport, Inc. ("Lessee"), a Kansas corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of April 29, 1997, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 16 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of November 1, 2008 and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

Lessor hereby assigns and transfers to ATEL all of its right, title and interest as Lessor in and to the Lease with respect to the ATEL Car, excluding from such assignment only its rights as manager of the Lease with respect to the ATEL Car under the Railcar Management Agreement between First Union Rail Corporation and ATEL Leasing Corporation.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION, as Lessor of Car, and as Manager of Car for ATEL Leasing Corporation.

ATTEST:

By: Richard F. Seymour

Name: RICHARD F. SEYMOUR
VICE PRESIDENT SALES & MARKETING

By: Janice L Enclva

Name: Janice L Enclva

Title: Manager of Documentation

Executed on this 18th day of November, 2008.

[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COOK

I, GEORGIA FREIBURGER, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 18th day of November, 2008

Georgia Freiburger
Notary Public



My Commission Expires:

6-2012

6-2012
(Notary Public)

LESSEE:

SEABOARD TRANSPORT, INC.

By: Gary Martin

Name: Gary Martin

Title: Transportation Manager

ATTEST:

By: _____

Name: _____

Title: _____

Executed on this ____ day of _____, ____.

[CORPORATE SEAL]

STATE OF Kansas

COUNTY OF Johnson

I, TRACIE GRAGG, a Notary Public of the County and State aforesaid, certify that GARY MARTIN personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 2 day of October, 2008.

Tracie Gragg
Notary Public

Commission Expires:

7/22/2012
(Notary Public)

TRACIE GRAGG
Notary Public - State of Kansas
My Appt. Expires 7/22/2012

EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: One (1)

DESCRIPTION OF CARS: 24,500 gallon Tank Car

CAR NUMBERS: GROX 015033