

RECORDATION NO. 27997 FILED

JUL 06 '09 -9 0 0 AM

SURFACE TRANSPORTATION BOARD

ALVORD AND ALVORD
ATTORNEYS AT LAW
1050 SEVENTEENTH STREET, N.W.
SUITE 301
WASHINGTON, D.C.
20036

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

OF COUNSEL
URBAN A. LESTER

(202) 393-2266
FAX (202) 393-2156
E-MAIL alvordlaw@aol.com

July 6, 2009

Anne K. Quinlan, Esquire
Acting Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423-0001

Dear Ms. Quinlan:

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 June 30, 2009, a primary document as defined in the Board's Rules for the Recordation of Documents.

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

Seller/ Assignor:	GATX Corporation 222 West Adams Street Chicago, IL 60661
Buyer/Assignee:	Midwest Railcar Corporation 4949 Autumn Oaks Drive Maryville, IL 62062
[Lessee:	Knox Fertilizer Company Inc. PO Box 248 2660 E 100S Knox, IN 46534]

Anne K. Quinlan, Esquire
July 6, 2009
Page 2

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

24 covered hoppers railcars within the series GACX 1981 - GACX 2221 as more particularly set forth in the attachment to the document.

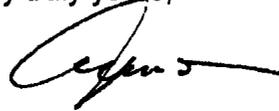
A short summary of the document to appear in the index is:

Memorandum of Assignment and Assumption Agreement.

Also enclosed is a check in the amount of \$41.00 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,



Robert W. Alvord

RWA/sem
Enclosures

JUL 05 '09 9 00 AM

MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT
SURFACE TRANSPORTATION BOARD

This MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT is dated as of June 30, 2009, by and between GATX Corporation, a New York corporation, successor by merger to GATX Financial Corporation, successor by merger to GATX Rail Corporation, formerly General American Transportation Corporation ("Assignor"), and Midwest Railcar Corporation, an Illinois corporation ("Assignee").

WITNESSETH:

1. Assignor, as lessor, entered into that certain Car Service Contract dated as of May 1, 2001 (the "Master Lease"), and that certain Rider No. 4 thereto dated February 1, 2007 (together with the Master Lease, the "Lease"), with Knox Fertilizer Company Inc., as lessee, for certain railcars described in Exhibit A attached hereto (the "Railcars").

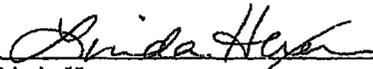
2. Assignor and Assignee have entered into that certain Assignment and Assumption Agreement dated as of June 30, 2009, which is evidenced by this Memorandum of Assignment and Assumption Agreement with respect to the Lease and the Railcars.

3. This Memorandum of Assignment and Assumption Agreement may be executed in any number of counterparts, each of which shall be an original, all of which when taken together shall constitute one agreement binding on all parties, notwithstanding that all parties are not signatories to the same counterpart.

[signatures appear on following page]

IN WITNESS WHEREOF, each of the parties hereto has caused this Memorandum of Assignment and Assumption Agreement to be executed by their duly authorized officers as of the date first written above.

GATX Corporation,
as Assignor

By: 
Name: Linda Hexem
Title: Vice President and Managing Director,
Structured Finance

Midwest Railcar Corporation,
as Assignee

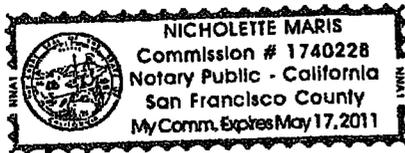
By: _____
Name: Richard M. Folio
Title: Executive Vice President

STATE OF CALIFORNIA)
)
COUNTY OF SAN FRANCISCO)

On June 29, 2009 before me, Nicholette Maris, Notary Public, personally appeared Linda Hexem, who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her authorized capacity, and that by her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

Witness my hand and official seal.



Nicholette Maris
Notary Public
My Commission expires: May 17, 2011

IN WITNESS WHEREOF, each of the parties hereto has caused this Memorandum of Assignment and Assumption Agreement to be executed by their duly authorized officers as of the date first written above.

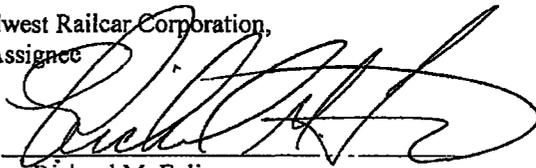
GATX Corporation,
as Assignor

By: _____

Name: Linda Hexem

Title: Vice President and Managing Director,
Structured Finance

Midwest Railcar Corporation,
as Assignee

By:  _____

Name: Richard M. Folio

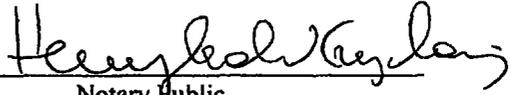
Title: Executive Vice President

State of Maryland)
)
City of Baltimore)

On June 29, 2009 before me, Henryka W. Gryc Craig, Notary Public, personally appeared Richard M. Folio, personally known to me, or proved to me on the basis of satisfactory evidence, to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

Witness my hand and official seal.

HENRYKA W GRYC CRAIG
NOTARY PUBLIC STATE OF MARYLAND
County of Baltimore
My Commission Expires September 20, 2009



Notary Public
My Commission expires: 9/1/09

EXHIBIT A

DESCRIPTION OF CARS:

4,580 to 4,750 cu.ft. covered hopper cars, trough hatch loading and gravity gate unloading, 263,000 lbs. GRL

QUANTITY:

Twenty-four (24)

REPORTING MARKS AND IDENTIFYING NUMBERS:

	<u>CAR NUMBER</u>
1	GACX001981
2	GACX001983
3	GACX001990
4	GACX001993
5	GACX001995
6	GACX002072
7	GACX002073
8	GACX002086
9	GACX002088
10	GACX002091
11	GACX002095
12	GACX002096
13	GACX002097
14	GACX002101
15	GACX002149
16	GACX002206
17	GACX002213
18	GACX002215
19	GACX002216
20	GACX002217
21	GACX002218
22	GACX002219
23	GACX002220
24	GACX002221

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:

7/6/09



Robert W. Alvord