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SURFACE TRANSPORTATION BOARD

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

OF COUNSEL
URBAN A. LESTER

January 8, 2010

Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423

Contract C-8464 Rider 1

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease, dated as of December 16, 2009, a primary document as defined in the Board's Rules for the Recordation of Documents.

The name and address of the party to the enclosed document are:

Lessor: American Railcar Leasing LLC
620 North Second Street
St. Charles, Missouri 63301

[Lessee: DAK Americas, LLC
6324 Fairview Road
Charlotte, NC 28210]

Section Chief
January 8, 2010
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A description of the railroad equipment covered by the enclosed document is:

75 railcars: SHPX 458575 and within the series ACFX 036419 - ACFX 040986 and ACFX 096092 - ACFX 099472 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 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 stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, consisting of a stylized first name and a more complex last name.

Y Robert W. Alvord

RWA/sem
Enclosures

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MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

This Memorandum of Lease is prepared and filed by American Railcar Leasing LLC, a Delaware limited liability company, on behalf of (i) itself as lessor and/or as assignee of ACF Industries, Incorporated, ACF Industries LLC, American Railcar Industries, Inc., and/or ACF Acceptance LLC as the sole member of various ACF Acceptance entities, and/or (ii) as manager for one or more of the following affiliated lessors: ARI First LLC, ARI Second LLC, ARI Third LLC, ARL II Funding LLC and Shippers Third LLC, all with respect to DAK Americas LLC, a North Carolina Limited Liability Company ("Lessee").

American Railcar Leasing LLC (as assignor or lessor, herein, "Lessor") and Lessee have entered into that certain Master Service Contract as identified on Schedule A (as amended, changed, assigned, modified and supplemented from time to time, together with any schedules and exhibits thereto, the "Lease"), pursuant to which Lessee leased the railcars listed on Schedule A attached hereto from Lessor on the terms and conditions set forth therein, and from time to time may lease other railcars bearing the reporting marks SHPX and/or ACFX.

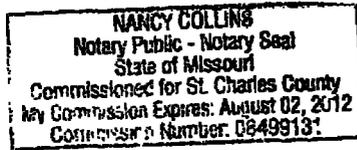
This Memorandum of Lease is prepared for registration purposes and is not intended to amend the terms and conditions of the Lease.

AMERICAN RAILCAR LEASING LLC

By: *Umesh Choksi*
Name: Umesh Choksi
Title: CFO & Treasurer

STATE OF MISSOURI)
) ss.:
COUNTY OF ST. CHARLES)

On this 16th day of Dec, 2009, before me, personally appeared Umesh Choksi, to me personally known, who being by me duly sworn, says that he resides at St. Louis County, Missouri and is the CFO & Treasurer of American Railcar Leasing LLC, that said instrument was signed on the date hereof on behalf of said company by authority of its governing body; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.



Nancy Collins
Notary Public
My commission expires on 8/2/2012

Schedule A

Equipment

DAK Americas, LLC

Contract C-8464 rider 1 *dated 2/8/07*

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Hopper	ACFX	036419
	Hopper	ACFX	036646
	Hopper	ACFX	036692
	Hopper	ACFX	036719
	Hopper	ACFX	036736
	Hopper	ACFX	036738
	Hopper	ACFX	036743
	Hopper	ACFX	036747
	Hopper	ACFX	036748
	Hopper	ACFX	036750
	Hopper	ACFX	036765
	Hopper	ACFX	036768
	Hopper	ACFX	036775
	Hopper	ACFX	036781
	Hopper	ACFX	036784
	Hopper	ACFX	036785
	Hopper	ACFX	036786
	Hopper	ACFX	036787
	Hopper	ACFX	037060
	Hopper	ACFX	037084
	Hopper	ACFX	037100
	Hopper	ACFX	037107
	Hopper	ACFX	037141
	Hopper	ACFX	037189
	Hopper	ACFX	037230
	Hopper	ACFX	037262
	Hopper	ACFX	037310
	Hopper	ACFX	037314
	Hopper	ACFX	037337
	Hopper	ACFX	037376
	Hopper	ACFX	037413
	Hopper	ACFX	037423
	Hopper	ACFX	037426
	Hopper	ACFX	037431

Schedule A

Equipment

DAK Americas, LLC

Contract C-8464 rider 1

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Hopper	ACFX	037436
	Hopper	ACFX	037505
	Hopper	ACFX	037582
	Hopper	ACFX	037586
	Hopper	ACFX	037588
	Hopper	ACFX	037590
	Hopper	ACFX	037639
	Hopper	ACFX	037717
	Hopper	ACFX	037721
	Hopper	ACFX	037727
	Hopper	ACFX	037728
	Hopper	ACFX	037733
	Hopper	ACFX	037739
	Hopper	ACFX	037742
	Hopper	ACFX	037746
	Hopper	ACFX	040304
	Hopper	ACFX	040305
	Hopper	ACFX	040316
	Hopper	ACFX	040325
	Hopper	ACFX	040326
	Hopper	ACFX	040343
	Hopper	ACFX	040353
	Hopper	ACFX	040861
	Hopper	ACFX	040877
	Hopper	ACFX	040878
	Hopper	ACFX	040951
	Hopper	ACFX	040967
	Hopper	ACFX	040986
	Hopper	ACFX	096092
	Hopper	ACFX	096920
	Hopper	ACFX	097009
	Hopper	ACFX	098135
	Hopper	ACFX	098253
	Hopper	ACFX	099408

Schedule A

Equipment

DAK Americas, LLC

Contract C-8464 rider 1

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Hopper	ACFX	099419
	Hopper	ACFX	099440
	Hopper	ACFX	099447
	Hopper	ACFX	099452
	Hopper	ACFX	099460
	Hopper	ACFX	099472
	Hopper	SHPX	458575
75			

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: 1/6/2010



Robert W. Alvord