

RECORDATION NO. 28599 FILED

JAN 19 '10

9-00 AM

SURFACE TRANSPORTATION BOARD

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

20036

(202) 393-2266

FAX (202) 393-2156

E-MAIL alvordlaw@aol.com

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

OF COUNSEL
URBAN A. LESTER

January 18, 2010

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

Contract 3-9675 Rider 243

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 21, 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: The Proctor & Gamble Manufacturing Company
5299 Spring Grove
Ivorydale Technical Center
Cincinnati, OH 45217]

Section Chief
January 18, 2010
Page 2

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

33 railcars: SHPX 042828 - SHPX 042860.

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, appearing to read "Alvord", with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

JAN 19 '10

9-00 AM

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 The Procter and Gamble Manufacturing Company, a Ohio Corporation ("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.

Schedule A

Equipment

Procter & Gamble Manufacturing Co.

Contract 3-9675 rider 243 *dtc 11/10/05*

| <u>Quantity</u> | <u>Description</u> | <u>Reporting Marks</u> | <u>Road Numbers</u> |
|-----------------|--------------------|------------------------|---------------------|
| | Hopper | SHPX | 042828 |
| | Hopper | SHPX | 042829 |
| | Hopper | SHPX | 042830 |
| | Hopper | SHPX | 042831 |
| | Hopper | SHPX | 042832 |
| | Hopper | SHPX | 042833 |
| | Hopper | SHPX | 042834 |
| | Hopper | SHPX | 042835 |
| | Hopper | SHPX | 042836 |
| | Hopper | SHPX | 042837 |
| | Hopper | SHPX | 042838 |
| | Hopper | SHPX | 042839 |
| | Hopper | SHPX | 042840 |
| | Hopper | SHPX | 042841 |
| | Hopper | SHPX | 042842 |
| | Hopper | SHPX | 042843 |
| | Hopper | SHPX | 042844 |
| | Hopper | SHPX | 042845 |
| | Hopper | SHPX | 042846 |
| | Hopper | SHPX | 042847 |
| | Hopper | SHPX | 042848 |
| | Hopper | SHPX | 042849 |
| | Hopper | SHPX | 042850 |
| | Hopper | SHPX | 042851 |
| | Hopper | SHPX | 042852 |
| | Hopper | SHPX | 042853 |
| | Hopper | SHPX | 042854 |
| | Hopper | SHPX | 042855 |
| | Hopper | SHPX | 042856 |
| | Hopper | SHPX | 042857 |
| | Hopper | SHPX | 042858 |
| | Hopper | SHPX | 042859 |
| | Hopper | SHPX | 042860 |

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: 1/19/2010



Robert W. Alvord