RECORDATION NO. 29489 FILED

OCT 05 '10 -2 00 PM

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)

October 5, 2010

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

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of an Assignment and Assumption Agreement, dated as of September 21, 2010, 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: General Electric Railcar Services Corporation
161 North Clark Street, 7th Floor
Chicago, IL 60601

Buyer: First Union Rail Corporation
One O'Hare Center
6250 River Road, Suite 5000
Rosemont, IL 60018

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

25 railcars: PLCX 224286, PLCX 224542 and within the series RTMX 12364 - RTMX 13664, NATX 50305 - NATX 77411 as more particularly set forth in the attachment to the document.

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

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 (EML)

Robert W. Alvord

RWA/sem
Enclosures

RECORDATION NO. 29489 FILED

OCT 05 '10 -2 00 PM

SURFACE TRANSPORTATION BOARD

ASSIGNMENT AND ASSUMPTION AGREEMENT

This ASSIGNMENT AND ASSUMPTION AGREEMENT, dated as of September 21st, 2010 (this "Agreement"), is between General Electric Railcar Services Corporation, a Delaware corporation ("Seller"), and First Union Rail Corporation, a North Carolina corporation ("Buyer").

RECITALS

WHEREAS, Buyer and Seller have entered into that certain Purchase Agreement, dated as of September 21st, 2010 (the "Purchase Agreement"), providing for the purchase of the Ownership Interest by Buyer from Seller, subject to the terms and conditions set forth therein; and

WHEREAS, the Purchase Agreement contemplates the execution and delivery of this Agreement by Seller and Buyer.

NOW, THEREFORE, in consideration of the foregoing and for other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, the parties hereto agree as follows.

AGREEMENT

1. **Definitions**. Capitalized terms used herein without definition have the meanings assigned to them in Section 4 of this Agreement.

2. **Assignment**. Effective as to each unit of Equipment on the Closing Date, Seller sells to Buyer all of Seller's rights, title and interest in and to such unit and assigns to Buyer all of Seller's rights and obligations under the Lease and, to the extent incorporated therein, the Master Lease solely as it pertains to the Lease and , to the extent incorporated therein, the Master Lease. Notwithstanding the foregoing assignment, Seller shall continue to be entitled to the benefit of any right to indemnification for tax or other matters which arose or may arise from or be related to any event or circumstance occurring or in existence prior to the Closing Date, as specified in the Purchase Agreement.

3. **Acceptance of Assignment; Assumption of Obligations; Effect of Assignment**. Buyer accepts the assignment contained in Section 2 and, in respect of the period on and after the Closing Date, assumes all obligations of Seller under, and agrees to be bound to the same extent as Seller by all the terms of, the Lease and, to the extent incorporated therein, the Master Lease solely as it pertains to the Lease and, to the extent incorporated therein, the Master Lease. Effective on and after the Closing Date, Buyer shall be deemed to stand in the place of Seller for all purposes under the Lease and each reference in the Lease to Seller shall be deemed to mean

Buyer. As between Buyer and Seller, Seller, in respect of the period on and after the Closing Date, is released of all obligations of Seller under the Lease.

4. **Definitions**. Except as otherwise specified or as the context may otherwise require, the following terms have the respective meanings set forth below whenever used in this Agreement (terms defined in the singular to have a correlative meaning when used in the plural and vice versa).

Bill of Sale: the bill of sale in the form of Exhibit I hereto.

Closing Date: the date of the Bill of Sale.

Closing Date Amendment: means that amendment to the Master Lease which is effective as of the Closing Date and is set forth in Section 5 of the Notice and Acknowledgement dated as of August 25, 2010, issued by the Seller and signed by the Lessee and the Purchaser.

Equipment: the railcars described in Schedule 1 to this Agreement together with each and every part, accessory, component and any equipment installed therein or attached thereto owned by Seller on the Closing Date (individually each railcar is referred to as a "unit" or "unit of Equipment").

Lease: Rider No. 1 dated June 28, 2007 (as supplemented, amended and renewed to date, the "Lease") between American Commodities Inc., a Texas corporation ("Lessee") (which was mistakenly referred to as American Commodities therein), and General Electric Railcar Services Corporation, a Delaware corporation ("Seller"), which incorporates by reference that certain Car Leasing Agreement 5094-97-0 dated as of July 16, 2007 between Seller and Lessee.

Lessee: American Commodities Inc.

Master Lease: Car Leasing Agreement 5094-97-00 dated July 16, 2007 between Seller and Lessee.

Ownership Interest: Seller's rights, title and interest in and to the Equipment and Seller's rights and obligations under the Lease and, to the extent incorporated therein, the Master Lease solely as it pertains to the Lease.

5. **Amendments**. No provision of this Agreement may be amended, modified or waived except by written agreement duly executed by each of the parties hereto.

6. **Notices**. All notices, requests or other communications to or upon any party hereto in connection herewith shall be given in the manner prescribed by Section 9.5 of the Purchase Agreement.

7. **Headings**. The section headings used in this Agreement are for convenience of reference only and shall not be used or construed to define, interpret, expand or limit any provision hereof.

8. **Counterparts**. This Agreement may be executed in separate counterparts, each of which when so executed shall be deemed to be an original and all of which taken together shall constitute one and the same agreement.

9. **Governing Law**. This Agreement shall be governed by, and construed and enforced in accordance with, the internal substantive laws of the State of Illinois, without giving effect to the conflict of law rules thereof.

10. **Entire Agreement**. This Agreement, the Purchase Agreement, and the Bill of Sale (together with their exhibits and schedules) represent the entire agreement of the parties with respect to the subject matter hereof and thereof and supersede and cancel any prior oral or written agreement, letter of intent or understanding with respect to such subject matter.

11. **Recordation**. Seller or Buyer may record this Agreement with the Surface Transportation Board to evidence the assignment by Seller to Buyer of Seller's rights and obligations under the Lease.

IN WITNESS WHEREOF, this Agreement has been duly executed by the parties hereto on the date first above written.

GENERAL ELECTRIC RAILCAR SERVICES CORPORATION

By: Daniel Wallace

Name: DANIEL WALLACE

Title: VICE PRESIDENT

FIRST UNION RAIL CORPORATION

By: _____

Name: _____

Title: _____

State of Illinois)
)
County of Cook)

On this, the 21st day of September, 2010, before me, a Notary Public in and for said County and State, personally appeared Daniel Wallace, a Vice President of General Electric Railcar Services Corporation, who acknowledged himself to be a duly authorized officer of General Electric Railcar Services Corporation, and that, as such officer, being authorized to do so, he executed the foregoing instrument for the purposes therein contained.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

Name: Kathy Zaczynski
Notary Public

My Commission Expires: 07/12/14
Residing in: Cook County

OFFICIAL SEAL
KATHY ZACZYNSKI
NOTARY PUBLIC - STATE OF ILLINOIS
MY COMMISSION EXPIRES:07/12/14

8. **Counterparts**. This Agreement may be executed in separate counterparts, each of which when so executed shall be deemed to be an original and all of which taken together shall constitute one and the same agreement.

9. **Governing Law**. This Agreement shall be governed by, and construed and enforced in accordance with, the internal substantive laws of the State of Illinois, without giving effect to the conflict of law rules thereof.

10. **Entire Agreement**. This Agreement, the Purchase Agreement, and the Bill of Sale (together with their exhibits and schedules) represent the entire agreement of the parties with respect to the subject matter hereof and thereof and supersede and cancel any prior oral or written agreement, letter of intent or understanding with respect to such subject matter.

11. **Recordation**. Seller or Buyer may record this Agreement with the Surface Transportation Board to evidence the assignment by Seller to Buyer of Seller's rights and obligations under the Lease.

IN WITNESS WHEREOF, this Agreement has been duly executed by the parties hereto on the date first above written.

GENERAL ELECTRIC RAILCAR SERVICES CORPORATION

By:_____

Name:_____

Title:_____

FIRST UNION RAIL CORPORATION

By: Richard F. Seymour

Name: Richard F. Seymour

Title: Vice President Sales & Marketing

State of Illinois)
)
County of Cook)

On this, the 21st day September, 2010, before me, a Notary Public in and for said County and State, personally appeared Richard F. Seymour, a Vice President of First Union Rail Corporation, who acknowledged [him/her]self to be a duly authorized officer of First Union Rail Corporation, and that, as such officer, being authorized to do so, s/he executed the foregoing instrument for the purposes therein contained.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

K. A. Dombrowski

Name: K. A. Dombrowski
Notary Public

My Commission Expires: 10-7-2013
Residing in: Prospect Heights, IL

OFFICIAL SEAL
K. A. DOMBROWSKI
Notary Public - State of Illinois
My Commission Expires Oct 07, 2013

SCHEDULE 1

LIST OF CARS

Unit Count	Car Mark	Car Number
1	RTMX	12364
2	RTMX	12366
3	RTMX	12605
4	RTMX	12801
5	RTMX	12804
6	RTMX	13060
7	RTMX	13111
8	RTMX	13664
9	NATX	50305
10	NATX	50595
11	NATX	51138
12	NATX	51141
13	NATX	51142
14	NATX	51144
15	NATX	51147
16	NATX	51148
17	NATX	51150
18	NATX	51153
19	NATX	51222
20	NATX	77117
21	NATX	77143
22	NATX	77229
23	NATX	77411
24	PLCX	224286
25	PLCX	224542

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: 10/5/10

Robert W. Alvord