

RECORDATION NO. 22960 - *MMM* FILED

MAR 25 '11 -12 15 PM

**SURFACE TRANSPORTATION BOARD**

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

March 25, 2011

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 a Memorandum of Bill of Sale and Assignment and Assumption of Lease, dated March 25, 2011, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the document previously filed with the Board under Recordation Number 22960.

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

Owner Trustee/ Assignor:	Wilmington Trust Company Rodney Square North 1100 North Market Street Wilmington, Delaware 19890-0001
Assignee:	Siemens Financial Services, Inc. 170 Wood Avenue South Iselin, NJ 08830

Chief  
Section of Administration  
March 25, 2011  
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A description of the railroad equipment covered by the enclosed document is:

51 locomotives within the series UP 4535 - UP 4757 as more particularly set forth in the document.

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

Memorandum of Bill of Sale and Assignment and Assumption 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,



✓ Robert W. Alvord

RWA/sem  
Enclosures

MAR 25 '11 -12 15 PM

**SURFACE TRANSPORTATION BOARD**  
**MEMORANDUM OF BILL OF SALE AND**  
**ASSIGNMENT AND ASSUMPTION OF LEASE AGREEMENT**

This MEMORANDUM OF BILL OF SALE AND ASSIGNMENT AND ASSUMPTION OF LEASE AGREEMENT ("Memorandum") is made and entered into as of March 25, 2011 by and between WILMINGTON TRUST COMPANY, not in its individual capacity, but solely as Owner Trustee ("Assignor") and SIEMENS FINANCIAL SERVICES, INC. ("Assignee").

WITNESSETH:

1. Assignor (successor in interest to El-Mo Leasing II Corporation) has agreed to assign to Assignee, and Assignee has agreed to assume, Assignor's rights and obligations under that certain Lease Supplement No. 41 dated March 27, 2002, as amended, and that certain Lease Supplement No. 49 dated September 25, 2002, as amended, under that certain Master Lease dated May 1, 2000 by and between El-Mo Leasing II Corporation and Union Pacific Railroad Company, as amended (the "Lease"), pursuant to which Assignor leased 49 SD70M locomotives marked and numbered UP4535, UP4536, UP4710-UP4755 and UP4757 and two (2) SD70M locomotives marked and numbered UP4635 and UP4637 (the "Equipment") to Union Pacific Railroad Company.
2. Evidence of the Lease was recorded with the Surface Transportation Board on June 20, 2000 pursuant to 49 U.S.C. §11301(b) and assigned recordation number 22960.
3. Assignor assumed the obligations of El-Mo Leasing II Corporation under the Lease, Lease Supplement No. 41 and Lease Supplement No. 49 simultaneously with the termination of the Lease of Railroad Equipment dated as of March 27, 2002 (the "Terminated Head Lease") and related Lease Supplements covering the Equipment, pursuant to the Termination and Release (El-Mo II Trust No. 2002-A) dated as of May 28, 2009 and recorded with the Surface Transportation Board on June 22, 2009 pursuant to 49 U.S.C. §11301 and assigned recordation number 23914-F.
4. This Memorandum shall be effective as of the date first set forth hereinabove.

[signature page follows]

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum to be executed and delivered by their duly authorized representatives as of the date set forth above.

WILMINGTON TRUST COMPANY, not in its individual capacity, but solely as Owner Trustee

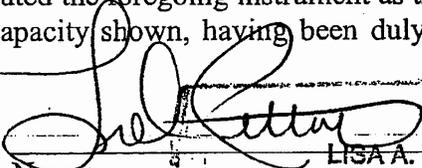
By:   
Name: Mark H. Brzoska  
Title: Financial Services Officer

SIEMENS FINANCIAL SERVICES, INC.

By: \_\_\_\_\_  
Name:  
Title:

STATE OF DELAWARE )  
 ) ss.  
COUNTY OF NEW CASTLE )

On this 24 day of March, 2011, before me personally appeared Mark H. Brzoska personally known/proved to me on the basis of satisfactory evidence, who, being by me duly sworn or affirmed, did say that such person executed the foregoing instrument as the free act and deed of such person and, if applicable in the capacity shown, having been duly authorized to execute such instrument in such capacity.

  
Name: LISA A. PITTACCIO  
Notary Public - State of Delaware  
My Comm. Expires May 10, 2011  
Notary Public, State of DELAWARE  
My commission expires: \_\_\_\_\_

(Notary Stamp or Seal)

STATE OF \_\_\_\_\_ )  
 ) ss.  
COUNTY OF \_\_\_\_\_ )

On this \_\_\_\_ day of March, 2011, before me personally appeared \_\_\_\_\_, personally known/proved to me on the basis of satisfactory evidence, who, being by me duly sworn or affirmed, did say that such person executed the foregoing instrument as the free act and deed of such person and, if applicable in the capacity shown, having been duly authorized to execute such instrument in such capacity.

\_\_\_\_\_  
Name: \_\_\_\_\_  
Notary Public, State of \_\_\_\_\_  
My commission expires: \_\_\_\_\_

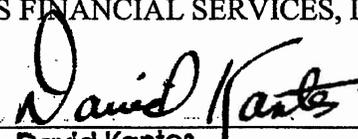
(Notary Stamp or Seal)

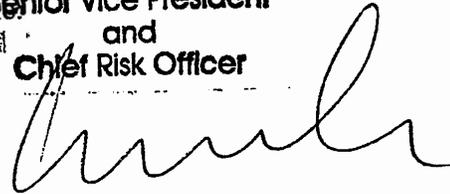
IN WITNESS WHEREOF, the parties hereto have caused this Memorandum to be executed and delivered by their duly authorized representatives as of the date set forth above.

WILMINGTON TRUST COMPANY, not in its individual capacity, but solely as Owner Trustee

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

SIEMENS FINANCIAL SERVICES, INC.

By:   
Name: David Kantes  
Title: Senior Vice President  
and  
Chief Risk Officer



Matthias Grossmann  
Sr. VP & CFO

STATE OF \_\_\_\_\_ )  
 ) ss.  
COUNTY OF \_\_\_\_\_ )

On this \_\_\_\_ day of March, 2011, before me personally appeared \_\_\_\_\_, personally known/proved to me on the basis of satisfactory evidence, who, being by me duly sworn or affirmed, did say that such person executed the foregoing instrument as the free act and deed of such person and, if applicable in the capacity shown, having been duly authorized to execute such instrument in such capacity.

\_\_\_\_\_  
Name: \_\_\_\_\_

Notary Public, State of \_\_\_\_\_

My commission expires: \_\_\_\_\_

(Notary Stamp or Seal)

STATE OF NEW JERSEY )  
 ) ss.  
COUNTY OF MIDDLESEX )

Matthias Grossmann and

On this \_\_\_\_ day of March, 2011, before me personally appeared David Kantes, personally known/proved to me on the basis of satisfactory evidence, who, being by me duly sworn or affirmed, did say that such person executed the foregoing instrument as the free act and deed of such person and, if applicable in the capacity shown, having been duly authorized to execute such instrument in such capacity.

Charisse Y. Barnes  
Name: Charisse Y. Barnes

Notary Public, State of NJ

My commission expires: 11/29/11

(Notary Stamp or Seal)

**CHARISSE Y. BARNES**  
**NOTARY PUBLIC OF NEW JERSEY**  
**Commission Expires 11/29/2011**

**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: 3/25/11



\_\_\_\_\_  
Robert W. Alvord