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LAW OFFICES OF
LOUIS E. GITOMER

SURFACE TRANSPORTATION BOARD

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January 11, 2010

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

Dear Ms. Brown:

I have enclosed for e-filing the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Assignment and Assumption Agreement, a secondary document, dated as of January 7, 2010. The primary document to which this is connected is recorded under Recordation No. 27827. We request that this document be recorded under Recordation No. 27827-B.

The names and addresses of the parties to the Memorandum of Assignment and Assumption Agreement are:

Assignor:

Midwest Railcar Corporation
4949 Autumn Oaks Drive, Suite B
Maryville, IL 62062

Assignee:

GATX Corporation
Four embarcadero Center, Suite 2100
San Francisco, CA 94111

A description of the equipment covered by the Memorandum of Assignment and Assumption Agreement consists of 96 cement twin covered hopper cars numbered SDWX 10000-10014, inclusive, 10016-10018, inclusive, 10144-10147, inclusive, 10149, 10150, 10152-10154, inclusive, 10156, 10158, 10159, 10161, 10163, 10165, 10169-10191, inclusive, 10193-10224, inclusive, and 10226-10233, inclusive.

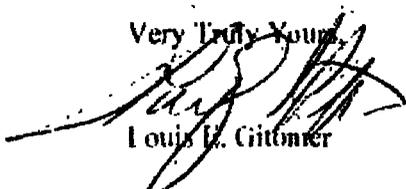
Ms. Cynthia T. Brown
January 11, 2010
Page 2

A fee of \$41.00 is enclosed. Please return one copy by email to:

Louis E. Gitomer
600 Baltimore Avenue, Suite 301
Towson, MD 21204
Lou_Gitomer@verizon.net

A short summary of the document to appear in the index follows: a Memorandum of Assignment and Assumption Agreement between Midwest Railcar Corporation 4949 Autumn Oaks Drive, Suite B, Maryville, IL 62062, and GATX Corporation, Four Embarcadero Center, Suite 2100, San Francisco, CA 94111, covering 96 cement twin covered hopper cars numbered SDWX 10000-10014, inclusive, 10016-10018, inclusive, 10144-10147, inclusive, 10149, 10150, 10152-10154, inclusive, 10156, 10158, 10159, 10161, 10163, 10165, 10169-10191, inclusive, 10193-10224, inclusive, and 10226-10233, inclusive.

Very Truly Yours,



Louis E. Gitomer

Enclosure

JAN 11 2010

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SURFACE TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT

This MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT is dated as of January 7, 2010, by and between Midwest Railcar Corporation, an Illinois corporation ("Assignor"), and GATX Corporation, a New York corporation ("Assignee").

WITNESSETH:

1. Assignor, as successor to Banc of America Leasing & Capital, L.L.C., entered into that certain Rail Equipment Net Leasing Agreement dated as of December 9, 2008 (the "Master Lease"), by and between Assignor, as Lessor, and Cemex, Inc., Cemex Cement, Inc., Cemex Cement of Texas, L.P., Cemex Pacific Coast Cement Corporation, Cemex California Cement, LLC, RMC Pacific Materials, Inc., Cemex Construction Materials Florida, LLC, Cemex Construction Materials South, LLC, Cemex Construction Materials Atlantic, LLC, and Cemex Construction Materials Pacific, LLC (together, "Lessee"); that certain Schedule Number 003 to Rail Equipment Net Leasing Agreement dated as of February 20, 2009, between Assignor, as successor in interest to Banc of America Leasing & Capital, LLC, and Lessee (the "Schedule"); that certain Personal Property Tax Limited Agency and Indemnification Agreement dated as of December 9, 2008, by and between Assignor, as successor in interest to Banc of America Leasing & Capital, LLC, and Lessee (the "Tax Agreement"); and that certain consent letter dated August 28, 2009, between Cemex, Inc., and Assignor (the "Consent Letter," and the Master Lease, the Schedule, the Tax Agreement and the Consent Letter together, the "Lease Documents"), relating to certain railcars described in Exhibit A attached hereto (the "Railcars"). A Memorandum of Lease Agreement dated as of March 3, 2009, was recorded at the Surface Transportation Board (the "Board") on March 3, 2009, at 3:37 p.m. under Recordation No. 27827, and a Memorandum of Assignment dated as of March 3, 2009, was recorded at the Board on March 3, 2009, at 3:44 p.m. under Recordation No. 27827-A, for the Railcars.

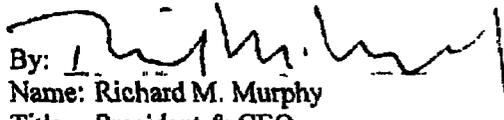
2. Assignor and Assignee have entered into that certain Assignment and Assumption Agreement dated as of October 23, 2009, which is evidenced by this Memorandum of Assignment and Assumption Agreement with respect to the Lease Documents and the Railcars.

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 follow)

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.

MIDWEST RAILCAR CORPORATION,
as Assignor

By: 
Name: Richard M. Murphy
Title: President & CEO

GATX CORPORATION
as Assignee

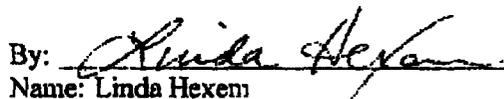
By: 
Name: Linda Hexem
Title: Vice President and Managing
Director, Structured Finance

EXHIBIT A

RAILCARS:

DESCRIPTION OF CARS:

Cement Twin Covered Hopper Cars

QUANTITY:

Ninety-six (96)

REPORTING MARKS AND IDENTIFYING NUMBERS:

| <u>Car Mark & Number</u> |
|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| SDWX 10000 | SDWX 10146 | SDWX 10176 | SDWX 10197 | SDWX 10217 |
| SDWX 10001 | SDWX 10147 | SDWX 10177 | SDWX 10198 | SDWX 10218 |
| SDWX 10002 | SDWX 10149 | SDWX 10178 | SDWX 10199 | SDWX 10219 |
| SDWX 10003 | SDWX 10150 | SDWX 10179 | SDWX 10200 | SDWX 10220 |
| SDWX 10004 | SDWX 10152 | SDWX 10180 | SDWX 10201 | SDWX 10221 |
| SDWX 10005 | SDWX 10153 | SDWX 10181 | SDWX 10202 | SDWX 10222 |
| SDWX 10006 | SDWX 10154 | SDWX 10182 | SDWX 10203 | SDWX 10223 |
| SDWX 10007 | SDWX 10156 | SDWX 10183 | SDWX 10204 | SDWX 10224 |
| SDWX 10008 | SDWX 10158 | SDWX 10184 | SDWX 10205 | SDWX 10226 |
| SDWX 10009 | SDWX 10159 | SDWX 10185 | SDWX 10206 | SDWX 10227 |
| SDWX 10010 | SDWX 10161 | SDWX 10186 | SDWX 10207 | SDWX 10228 |
| SDWX 10011 | SDWX 10163 | SDWX 10187 | SDWX 10208 | SDWX 10229 |
| SDWX 10012 | SDWX 10165 | SDWX 10188 | SDWX 10209 | SDWX 10230 |
| SDWX 10013 | SDWX 10169 | SDWX 10189 | SDWX 10210 | SDWX 10231 |
| SDWX 10014 | SDWX 10170 | SDWX 10190 | SDWX 10211 | SDWX 10232 |
| SDWX 10016 | SDWX 10171 | SDWX 10191 | SDWX 10212 | SDWX 10233 |
| SDWX 10017 | SDWX 10172 | SDWX 10193 | SDWX 10213 | |
| SDWX 10018 | SDWX 10173 | SDWX 10194 | SDWX 10214 | |
| SDWX 10144 | SDWX 10174 | SDWX 10195 | SDWX 10215 | |
| SDWX 10145 | SDWX 10175 | SDWX 10196 | SDWX 10216 | |

Minnesota
STATE OF ILLINOIS
COUNTY OF Hennepin

On January 4th, 2008 before me, Gina M. Ogrin, Notary Public, personally appeared Richard M. Murphy, 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 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.

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

Witness my hand and official seal:



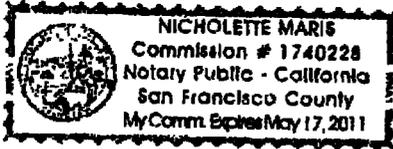
Gina M. Ogrin
Notary Public
My Commission expires: January 31, 2013

STATE OF CALIFORNIA)
)
COUNTY OF SAN FRANCISCO)

On January 7, 2010, 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