

RECORDATION NO. 26886-F FILED

MAR 26 '10 -9 00 AM

**SURFACE TRANSPORTATION BOARD**

ALVORD AND ALVORD  
ATTORNEYS AT LAW  
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SUITE 301  
WASHINGTON, D C  
20036

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

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March 26, 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 a Memorandum of Second Amendment to Master Railroad Security Agreement, dated as of March 25, 2010, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Master Railroad Security Agreement filed with the Board under Recordation Number 26886.

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

Bank:	MB Financial Bank, N.A. 6111 North River Road Rosemont, IL 60018
Grantors:	Residual Based Finance Corporation ALF P-I, Inc. ALF P-II, Inc. Bangor & Aroostook Holdings, Inc. 70 West Madison Street, Suite 2340 Chicago, IL 60602]

Section Chief  
March 26, 2010  
Page 2

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

105 hopper cars within the series OFOX 500200 - OFOX 500691; 131 coal gondolas OFOX 005040 and within the series DEEX 005001 - DEEX 025150; and 135 open top hopper cars bearing EJE and GRW reporting marks and road numbers 1000 - 1134 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 Second Amendment to Master Railroad Security 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

RWA/sem  
Enclosures

**MEMORANDUM OF SECOND AMENDMENT TO MASTER RAILROAD SECURITY AGREEMENT**

MAR 26 '10 -9 00 AM  
**SURFACE TRANSPORTATION BOARD**

This Memorandum of Second Amendment to Master Railroad Security Agreement is made and entered into as of March 25, 2010 by and among RESIDUAL BASED FINANCE CORPORATION, an Illinois corporation ("Residco"), ALF P-II, Inc. an Illinois corporation ("ALF II"), ALF P-I, Inc., an Illinois corporation ("ALF I") and BANGOR & AROOSTOOK HOLDINGS, INC, a Maine corporation ("BOH" and collectively with Residco, ALF II and ALF I, the "Grantor"), which has its chief executive office located at 70 West Madison Street, Suite 2340 Chicago, Illinois 60602 and MB FINANCIAL BANK, N.A., a national banking association (the "Bank"), whose address is 6111 North River Road, Rosemont, Illinois 60018, respecting that Master Railroad Security Agreement dated as of March 28, 2007.

Grantor and Bank hereby affirm and acknowledge that Grantor has agreed to grant the Bank, its successors and assigns, a security interest in certain railroad equipment bearing reporting marks and road numbers as listed on Exhibit A attached hereto.

IN WITNESS WHEREOF, each of the parties hereto, pursuant to due corporate authority, has caused this Memorandum of Second Amendment to Master Railroad Security Agreement to be duly executed in its corporate name by its officers, thereunto duly authorized, all as of the date first above written.

Grantor:

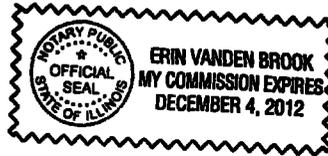
ALF P-II, INC., an Illinois corporation

By: [Signature]  
Name: Vincent A. Kolber  
Title: President

STATE OF Illinois )  
 )  
COUNTY OF Cook ) SS:

On this 25 of March, 2010, before me personally appeared Vincent Kolber, to me personally known, who being duly sworn, stated that he is President of ALF P-II, INC., that said instrument was signed on behalf of said banking corporation by authority of its board of directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

[Signature]  
Notary Public



My Commission Expires December 4, 2012

ALF P-I, INC., an Illinois corporation

By: *Vincent Kolber*

Name: Vincent A. Kolber

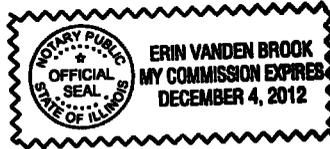
Title: President

STATE OF Illinois )  
 )  
COUNTY OF Cook )

SS:

On this 25 of March, 2010, before me personally appeared Vincent Kolber, to me personally known, who being duly sworn, stated that he is President of ALF P-I, INC., that said instrument was signed on behalf of said banking corporation by authority of its board of directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

*Erin Vanden Brook*  
Notary Public



My Commission Expires December 4, 2012







Exhibit A

CHICAGO2910727 1  
 ID\SDS - 09895470999

**EXHIBIT A Page 1 of 3**

Description of Units. (105) 1990 Trmty Built, 3,610 Cubic Foot, 100-Ton Quadruple Hopper Cars									
Bearing Reporting Marks OFOX									
No	Identifying Numbers	No.	Identifying Numbers	No.	Identifying Numbers	No	Identifying Numbers	No	Identifying Numbers
1	500200	31	500319	61	500440	91	500607		
2	500204	32	500321	62	500443	92	500609		
3	500215	33	500334	63	500471	93	500616		
4	500221	34	500341	64	500474	94	500618		
5	500224	35	500344	65	500475	95	500624		
6	500225	36	500350	66	500476	96	500636		
7	500226	37	500353	67	500477	97	500637		
8	500233	38	500356	68	500482	98	500645		
9	500239	39	500357	69	500487	99	500651		
10	500240	40	500359	70	500492	100	500658		
11	500245	41	500364	71	500500	101	500662		
12	500247	42	500366	72	500501	102	500668		
13	500249	43	500373	73	500506	103	500681		
14	500250	44	500374	74	500529	104	500687		
15	500251	45	500375	75	500530	105	500691		
16	500254	46	500377	76	500536				
17	500263	47	500381	77	500555				
18	500267	48	500392	78	500560				
19	500269	49	500394	79	500562				
20	500272	50	500398	80	500564				
21	500273	51	500400	81	500569				
22	500274	52	500401	82	500570				
23	500277	53	500403	83	500577				
24	500287	54	500407	84	500579				
25	500288	55	500408	85	500586				
26	500291	56	500410	86	500589				
27	500292	57	500415	87	500598				
28	500296	58	500419	88	500601				
29	500300	59	500428	89	500603				
30	500311	60	500434	90	500604				

**EXHIBIT A - Page 2 of 3**

EXHIBIT A - Page 2 of 3											
Description of Units		(130) 1989 Thrall Built, 4,320 Cubic Foot, 108-Ton Rotary Dump Aluminum Coal Gondolas									
		Bearing Reporting Marks DEEX, excepting No 30 with Identification Number 5040 carries the Mark OFOX									
No	Identifying Numbers	No	Identifying Numbers	No	Identifying Numbers	No	Identifying Numbers	No	Identifying Numbers	No	Identifying Numbers
1	005001	31	005041	61	005075	91	005111	121	005148		
2	005002	32	005042	62	005077	92	005113	122	005149		
3	005004	33	005043	63	005078	93	005114	123	005151		
4	005005	34	005044	64	005079	94	005115	124	025003		
5	005006	35	005045	65	005081	95	005116	125	025016		
6	005007	36	005046	66	005082	96	005117	126	025052		
7	005008	37	005047	67	005083	97	005120	127	025060		
8	005009	38	005048	68	005084	98	005121	128	025089		
9	005010	39	005049	69	005085	99	005122	129	025102		
10	005011	40	005051	70	005086	100	005124	130	025123		
11	005012	41	005053	71	005087	101	005125	131	025150		
12	005013	42	005054	72	005088	102	005126				
13	005014	43	005055	73	005090	103	005127				
14	005015	44	005056	74	005091	104	005128				
15	005017	45	005057	75	005092	105	005129				
16	005018	46	005058	76	005093	106	005130				
17	005019	47	005059	77	005094	107	005131				
18	005020	48	005062	78	005095	108	005132				
19	005024	49	005063	79	005096	109	005135				
20	005026	50	005064	80	005097	110	005136				
21	005028	51	005065	81	005098	111	005137				
22	005029	52	005066	82	005099	112	005138				
23	005030	53	005067	83	005100	113	005139				
24	005031	54	005068	84	005101	114	005140				
25	005032	55	005069	85	005103	115	005141				
26	005034	56	005070	86	005104	116	005142				
27	005036	57	005071	87	005105	117	005143				
28	005037	58	005072	88	005106	118	005144				
29	005038	59	005073	89	005108	119	005145				
30	005040	60	005074	90	005110	120	005147				

**EXHIBIT A Page 3 of 3**

Description of Units (135) 1978-1979 Greenville Built, 3,420 Cubic Foot, 263 GRW, H350 Steel, Steel Three Pocket Open Top Hoppers																	
No	Reporting Marks	Identifying Numbers	No	Reporting Marks	Identifying Numbers	No	Reporting Marks	Identifying Numbers	No	Reporting Marks	Identifying Numbers	No	Reporting Marks	Identifying Numbers	No	Reporting Marks	Identifying Numbers
1	EJE	1000	31	EJE	1030	61	GRW	1060	91	GRW	1090	121	EJE	1120			
2	EJE	1001	32	GRW	1031	62	GRW	1061	92	GRW	1091	122	GRW	1121			
3	GRW	1002	33	EJE	1032	63	GRW	1062	93	GRW	1092	123	GRW	1122			
4	GRW	1003	34	GRW	1033	64	EJE	1063	94	EJE	1093	124	EJE	1123			
5	EJE	1004	35	EJE	1034	65	EJE	1064	95	EJE	1094	125	GRW	1124			
6	EJE	1005	36	EJE	1035	66	EJE	1065	96	EJE	1095	126	EJE	1125			
7	GRW	1006	37	GRW	1036	67	EJE	1066	97	EJE	1096	127	GRW	1126			
8	EJE	1007	38	GRW	1037	68	EJE	1067	98	GRW	1097	128	GRW	1127			
9	GRW	1008	39	EJE	1038	69	EJE	1068	99	EJE	1098	129	GRW	1128			
10	GRW	1009	40	EJE	1039	70	GRW	1069	100	EJE	1099	130	GRW	1129			
11	GRW	1010	41	GRW	1040	71	EJE	1070	101	EJE	1100	131	GRW	1130			
12	GRW	1011	42	GRW	1041	72	GRW	1071	102	EJE	1101	132	GRW	1131			
13	EJE	1012	43	GRW	1042	73	EJE	1072	103	GRW	1102	133	EJE	1132			
14	EJE	1013	44	EJE	1043	74	EJE	1073	104	GRW	1103	134	GRW	1133			
15	GRW	1014	45	GRW	1044	75	EJE	1074	105	GRW	1104	135	GRW	1134			
16	GRW	1015	46	EJE	1045	76	EJE	1075	106	GRW	1105						
17	EJE	1016	47	EJE	1046	77	GRW	1076	107	GRW	1106						
18	GRW	1017	48	GRW	1047	78	EJE	1077	108	GRW	1107						
19	EJE	1018	49	GRW	1048	79	GRW	1078	109	EJE	1108						
20	GRW	1019	50	GRW	1049	80	GRW	1079	110	GRW	1109						
21	EJE	1020	51	EJE	1050	81	EJE	1080	111	EJE	1110						
22	EJE	1021	52	EJE	1051	82	GRW	1081	112	GRW	1111						
23	EJE	1022	53	EJE	1052	83	EJE	1082	113	EJE	1112						
24	EJE	1023	54	EJE	1053	84	EJE	1083	114	EJE	1113						
25	EJE	1024	55	GRW	1054	85	EJE	1084	115	EJE	1114						
26	GRW	1025	56	GRW	1055	86	EJE	1085	116	EJE	1115						
27	EJE	1026	57	EJE	1056	87	EJE	1086	117	GRW	1116						
28	GRW	1027	58	EJE	1057	88	GRW	1087	118	GRW	1117						
29	EJE	1028	59	GRW	1058	89	EJE	1088	119	EJE	1118						
30	GRW	1029	60	EJE	1059	90	GRW	1089	120	EJE	1119						

\* Cars are in the process of being remarked from GRW from EJE upon completion by GRW (at GRW expense) cars to be GRW 1000-1134