

LAW OFFICES OF  
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November 16, 2010

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

RECORDATION NO. 29541-A FILED

NOV 16 '10 -10 4 5 AM

**SURFACE TRANSPORTATION BOARD**

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 of Subleases, a secondary document, dated as of November 16, 2010. The primary document to which this is connected is recorded under a new Recordation No. We request that this document be recorded under suffix "A" to the new Recordation No.

The names and addresses of the parties to the Memorandum of Assignment of Subleases are.

Lessor:

Banc of America Leasing & Capital, LLC  
2059 Northlake Parkway, 4 South  
Tucker, GA 30084

Lessee:

American Railcar Leasing LLC  
620 North Second Street  
St Charles, MO 63301

A description of the equipment covered by the Memorandum of Assignment of Subleases consists of 13 tank cars numbered SHPX 432984-432996, inclusive.

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

Ms. Cynthia T. Brown  
November 16, 2010  
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A short summary of the document to appear in the index follows. a Memorandum of Assignment of Subleases between Banc of America Leasing & Capital, LLC, 2059 Northlake Parkway, 4 South, Tucker, GA 30084, and American Railcar Leasing LLC, 620 North Second Street, St. Charles, MO 63301, covering 13 tank cars numbered SHPX 432984-432996, inclusive

Very Truly Yours

Louis L. Gittomer

Enclosure

RECORDATION NO. 29541A FILED

NOV 16 '10 -10 4 5 AM

SURFACE TRANSPORTATION BOARD

**MEMORANDUM OF ASSIGNMENT OF SUBLEASES**

**between**

**AMERICAN RAILCAR LEASING LLC,  
as Lessee**

**and**

**BANC OF AMERICA LEASING & CAPITAL, LLC,  
as Lessor**

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FILED WITH THE SURFACE TRANSPORTATION BOARD PURSUANT TO 49 U.S.C.  
§11301

on November \_\_\_\_, 2010 at \_\_\_\_\_, in

**MEMORANDUM OF ASSIGNMENT OF SUBLEASES**

THIS MEMORANDUM OF ASSIGNMENT OF SUBLEASES is effective as of November 16, 2010, by and between AMERICAN RAILCAR LEASING LLC ("Lessee") and BANC OF AMERICA LEASING & CAPITAL, LLC, ("Lessor"), with reference to the following

Lessee, as lessee, Lessor, as lessor, are parties to that certain Subleasing Consent and Amendment dated as of June 30, 2010 (as amended, the "Subleasing Consent and Amendment") whereby Lessee has pledged, assigned, transferred and granted to Lessor, a continuing, first priority security interest in any and all Lease Agreements (as defined in the Subleasing Consent and Amendment) of the railcars described in Exhibit A hereto (the "Units"), together with all proceeds thereof, including proceeds in the form of goods, accounts, chattel paper, documents, instruments, general intangibles, investment property, deposit accounts, letter of credit rights and supporting obligations, and all books and records solely regarding the leasing or subleasing of the Units under the Agreement, the Schedules thereto and the Lease Agreements (each as defined in the Subleasing Consent and Amendment)

*[ signatures appear on next page ]*

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Assignment of Subleases to be executed as of the date first above written

**Banc of America Leasing & Capital, LLC**

**American Railcar Leasing LLC**

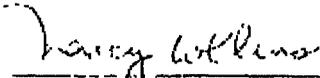
By: [Signature]  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

By: [Signature]  
Name: Umesh Choksi  
Title: CFO & Treasurer

STATE OF MISSOURI            )  
  ) ss.  
COUNTY OF ST. CHARLES    )

I HEREBY CERTIFY, that on this 10th day of November, 2010, before me, the undersigned, a Notary Public of the State of Missouri, personally appeared Umesh Choksi, to me personally known, who being by me duly sworn, says that he resides at St. Louis County, Missouri and is the SVP, Chief Financial Officer and Treasurer of AMERICAN RAILCAR LEASING LLC, that said instrument was signed on the date hereof on behalf of said limited liability company, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.

AS WITNESS my hand and notarial seal.

  
\_\_\_\_\_  
Notary Public

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

STATE OF Georgia  
COUNTY OF DeKalb  
TO WIT

On this 1 day of November, 2010 before me appeared [Signature], to me personally known, who being by me duly sworn, says that he is the [Signature] of BANC OF AMERICA LEASING & CAPITAL, LLC, that said instrument was signed on 11/1/10, 2010 on behalf of said corporation by authority of its Board of Directors, and she acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

[Notarial Seal]

[Signature]  
Notary Public

My commission expires May 11 2013  
RAIMONDEAN YOUNG  
NOTARY PUBLIC  
Gwinnet County - State of Georgia  
My Comm. Expires May 11 2013

**EXHIBIT A**  
**DESCRIPTION OF UNITS**

<u>Lessee</u> <u>Code</u>	<u>Lessee</u>	<u>Contract</u> <u>Number</u>	<u>Mark</u>	<u>Number</u>
1908	EKA Chemicals, Inc	89010001	SHPX	432984
1908	EKA Chemicals, Inc	89010001	SHPX	432985
1908	EKA Chemicals, Inc	89010001	SHPX	432986
1908	EKA Chemicals, Inc.	89010001	SHPX	432987
1908	EKA Chemicals, Inc	89010001	SHPX	432988
1908	EKA Chemicals, Inc	89010001	SHPX	432989
1908	EKA Chemicals, Inc	89010001	SHPX	432990
1908	EKA Chemicals, Inc	89010001	SHPX	432991
1908	EKA Chemicals, Inc	89010001	SHPX	432992
1908	EKA Chemicals, Inc	89010001	SHPX	432993
1908	EKA Chemicals, Inc	89010001	SHPX	432994
1908	EKA Chemicals, Inc.	89010001	SHPX	432995
1908	EKA Chemicals, Inc	89010001	SHPX	432996