

RECORDATION NO. 23572-B FILED

OCT 22 '12 4 36 PM

~~SURFACE TRANSPORTATION BOARD~~



GE
Capital

Global Asset Management

10 Riverview Drive
Danbury, CT 06810

T (203) 749-1000



September 27, 2012

Honorable Anne K. Quinlan
Acting Secretary
Surface Transportation Board
395 E Street, SW
Washington, DC 20423-0001

Dear Ms. Quinlan:

Enclosed for recordation is an original of the document described below, to be recorded pursuant Section 11301 of Title 49, U.S. Code.

The enclosed document is a Memorandum of Assignment dated as of September 27, 2012, and is a secondary document as defined in the Surface Transportation Board's Rules for the Recordation of Documents. The primary document to which this is connected is recorded under Recordation No. 23572.

The names and addresses of the parties to this document are as follows:

Assignor:

TAGE Equipment Financial Services Corporation
(formerly known as Transamerica Equipment
Financial Services Corporation)
10 Riverview Drive, Danbury, CT 06810
Attn.: Josephine Chang, Associate General Counsel

Assignee:

General Electric Capital Corporation
10 Riverview Drive
Danbury, CT 06810
Attn.: Josephine Chang, Associate General Counsel

Attached is copy of State of Delaware Certificate of Amendment of Certificate of Incorporation showing that the name Transamerica Equipment Financial Services Corporation was changed to TAGE Equipment Financial Services Corporation on June 28, 2004.

A description of the railroad equipment covered by the enclosed document is attached thereto as Exhibit I.

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

Also enclosed is a check in the amount of \$42.00 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,

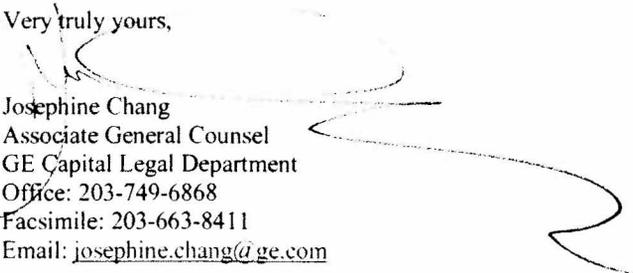

Josephine Chang
Associate General Counsel
GE Capital Legal Department
Office: 203-749-6868
Facsimile: 203-663-8411
Email: josephine.chang@ge.com

EXHIBIT I

Description of Railroad Equipment
covered by the enclosed Assignment and Assumption Agreement

Reporting Mark	Car Number
KRL	70905
KRL	70904
KRL	70901
KRL	70899
KRL	70893
KRL	70883
KRL	70876
KRL	70875
KRL	300303
KRL	300304
KRL	340325
KRL	340326
KRL	701211
KRL	701212
KRL	701213
KRL	701214
KRL	701215
KRL	701216
KRL	701217
KRL	701218
KRL	701219
KRL	701220
KRL	127000
KRL	127001
KRL	89119
KRL	89120
KRL	89121
KRL	89122
KRL	89123
KRL	89124
KRL	89125
KRL	89126
KRL	89127
KRL	89128

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SURFACE TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT

THIS MEMORANDUM OF ASSIGNMENT (this "Memorandum of Assignment"), dated as of September 27, 2012, is between TAGE Equipment Financial Services Corporation (formerly known as Transamerica Equipment Financial Services Corporation), a Delaware corporation ("Assignor"), and General Electric Capital Corporation, a Delaware corporation ("Assignee").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, Assignor and Assignee entered into that certain Assignment and Assumption Agreement with an effective date as of January 1, 2004 ("GECC Assignment");

WHEREAS, under the GECC Assignment, Assignor assigned and Assignee assumed all of Assignor's present and future rights, obligations, and interest in, to and under, inter alia, that certain Schedule No. 1 dated July 24, 2001 to and incorporating the terms of Master Lease Agreement dated as of July 24, 2001, relating to thirty-four (34) units of railcars listed on Exhibit A attached hereto and made a part hereof (the "Master Lease Agreement"; such Schedule No. 1, together with all riders and addenda related thereto and the Master Lease Agreement, collectively being the "Lease Agreement"), between Transamerica Equipment Financial Services Corporation, now known as TAGE Equipment Financial Services Corporation and Kasgro Rail Corp. and Kasgro Leasing, LLC, as lessees;

WHEREAS, the Lease Agreement is described in a Memorandum of Lease Agreement, dated as of July 24, 2001 filed with the Surface Transportation Board on July 25, 2001 and assigned Recordation No. 23572 (the "Memorandum"); and

WHEREAS, Assignor and Assignee desire to show for the public record the existence of the aforesaid GECC Assignment, and their respective interest in the Lease Agreement and the Memorandum, and accordingly, Assignor and Assignee here caused this Memorandum of Assignment to be executed by their respective duly authorized representatives, as of the date first above written.

NOW THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Assignor and Assignee hereby confirm and agree that, as provided in the GECC Assignment, Assignor has assigned to Assignee all right, title and interest of Assignor in, to and under the Lease Agreement and the Memorandum and Assignee has accepted such assignment and has assumed the obligations thereunder.

The terms and provisions of the GECC Assignment and the Lease Agreement are more particularly set forth in the GECC Assignment, the Lease Agreement, and the Memorandum, respectively, as referenced above.

This Memorandum of Assignment may be executed in any number of counterparts, each executed counterpart constituting as an original but altogether only one Memorandum of Assignment.

IN WITNESS WHEREOF, each of the parties has caused this Memorandum of Assignment to be executed by a duly authorized representative.

Assignor:
TAGE EQUIPMENT FINANCIAL SERVICES CORPORATION

By: Stephen J. Sullivan

Name: Stephen Sullivan

Title: Portfolio Manager and Authorized Signatory

Assignee:
GENERAL ELECTRIC CAPITAL CORPORATION

By: Stephen J. Sullivan

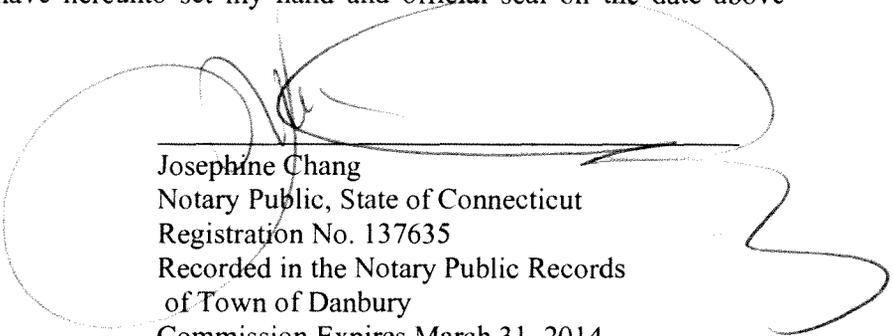
Name: Stephen Sullivan

Title: Portfolio Manager and Authorized Signatory

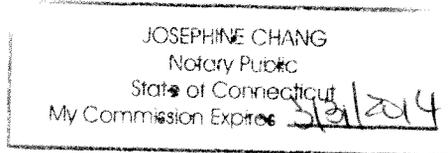
State of Connecticut)
)
County of Fairfield)

On this, the 27th day of September, 2012, before me, a Notary Public in and for said County and State, personally appeared Stephen Sullivan, a Portfolio Manager and Authorized Signatory of TAGE Equipment Financial Services Corporation (formerly known as Transamerica Equipment Financial Services Corporation), who acknowledged himself to be a duly authorized signatory of TAGE Equipment Financial Services Corporation (formerly known as Transamerica Equipment Financial Services Corporation), and that, as such authorized signatory, 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.



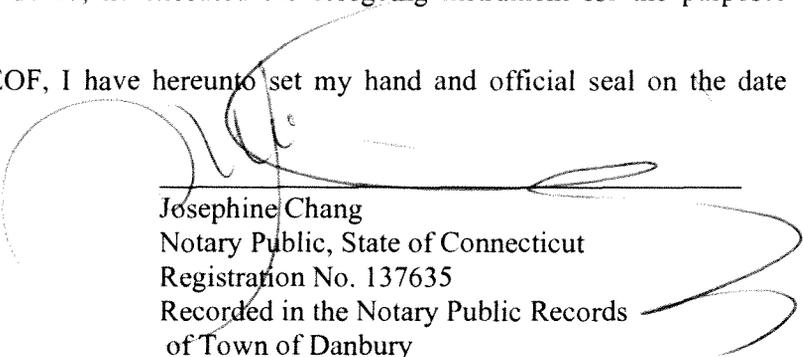
Josephine Chang
Notary Public, State of Connecticut
Registration No. 137635
Recorded in the Notary Public Records
of Town of Danbury
Commission Expires March 31, 2014



State of Connecticut)
)
County of Fairfield)

On this, the 27th day of September, 2012, before me, a Notary Public in and for said County and State, personally appeared Stephen Sullivan, a Portfolio Manager and Authorized Signatory of General Electric Capital Corporation, who acknowledged himself to be a duly authorized signatory of General Electric Capital Corporation, and that, as such authorized signatory, 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.



Josephine Chang
Notary Public, State of Connecticut
Registration No. 137635
Recorded in the Notary Public Records
of Town of Danbury
Commission Expires March 31, 2014

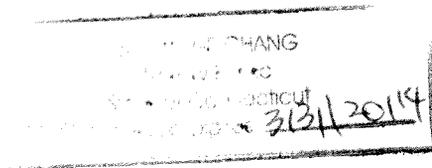


Exhibit A

List of Equipment

Reporting Mark	Car Number
KRL	70905
KRL	70904
KRL	70901
KRL	70899
KRL	70893
KRL	70883
KRL	70876
KRL	70875
KRL	300303
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KRL	701214
KRL	701215
KRL	701216
KRL	701217
KRL	701218
KRL	701219
KRL	701220
KRL	127000
KRL	127001
KRL	89119
KRL	89120
KRL	89121
KRL	89122
KRL	89123
KRL	89124
KRL	89125
KRL	89126
KRL	89127
KRL	89128

State of Delaware
Secretary of State
Division of Corporations
Delivered 06:26 PM 06/28/2004
FILED 05:40 PM 06/28/2004
SRV 040476729 - 2937315 FILE

CERTIFICATE OF AMENDMENT
OF
CERTIFICATE OF INCORPORATION
OF
TRANSAMERICA EQUIPMENT FINANCIAL SERVICES CORPORATION

Transamerica Equipment Financial Services Corporation (the "Corporation"), a corporation organized and existing under and by virtue of the General Corporation Law of the State of Delaware,

DOES HEREBY CERTIFY:

FIRST: The Board of Directors of the Corporation duly adopted, by Unanimous Written Consent of the Board of Directors, resolutions setting forth, among other things, an amendment to the Certificate of Incorporation of the Corporation, declaring the said amendment to be advisable and authorized.

RESOLVED, that the Certificate of Incorporation of the Corporation be amended by deleting the First Article thereof in its entirety and be replaced with the following:

FIRST: The name of the Corporation is

TAGE Equipment Financial Services Corporation"

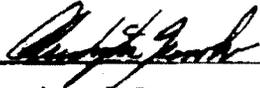
and hereby authorize the proper officers of the Corporation to file the necessary certificate effecting said amendment with the Secretary of State of Delaware and to file with the proper state official of any state in which this corporation is authorized to do business as a foreign corporation such evidence of said amendment and/or any other instrument as may be required by the laws of such state.

SECOND: That thereafter, pursuant to resolution of its Board of Directors, a special meeting of the stockholders of said corporation was duly called and held upon written waiver of notice signed by all stockholders, at which meeting the necessary number of shares as required by statute were voted in favor of the amendment.

THIRD: That said amendment was duly adopted in accordance with the provisions of Section 242 of the General Corporation Law of the State of Delaware.

FOURTH: That this Certificate of Amendment of the Certificate of Incorporation shall be effective on date of this Certificate.

IN WITNESS WHEREOF, said Corporation has caused this certificate to be signed by Chris Jacobs, its VP, this 28 day of June, 2004.


By Vice President
(Title)

**CERTIFICATE OF INCORPORATION
OF
TRANSAMERICA EQUIPMENT FINANCIAL SERVICES CORPORATION**

The undersigned, in order to form a corporation for the purpose hereinafter stated, under and pursuant to Section 102 of the General Corporation Law of the State of Delaware, does hereby certify as follows:

FIRST: The name of the Corporation is

Transamerica Equipment Financial Services Corporation

SECOND: The address of the Corporation's registered office in the State of Delaware is Corporation Trust Center, 1209 Orange Street in the City of Wilmington, County of New Castle, Delaware 19801. The name of its registered agent at such address is The Corporation Trust Company.

THIRD: The purpose of the Corporation is to engage in any lawful act or activity for which corporations may be organized under the General Corporation Law of the State of Delaware.

FOURTH: The total number of shares which the Corporation has authority to issue is 100 shares of Common Stock, par value \$.01 per share.

FIFTH: The name and mailing address of the Incorporator is as follows:

<u>Name</u>	<u>Address</u>
Amy B. Berezinski	c/o Transamerica Business Credit Corporation 9399 West Higgins Road, Suite 600 Rosemont, Illinois 60018

SIXTH: The Board of Directors is expressly authorized to adopt, amend or repeal the by-laws of the Corporation.

SEVENTH: Elections of directors need not be by written ballot unless the by-laws of the Corporation shall otherwise provide.

EIGHTH: In furtherance and not in limitation of the powers conferred by law, the Board is expressly authorized and empowered to make, alter and repeal the by-laws of the Corporation by a majority vote at any regular or special meeting of the Board or by written consent, subject to the power of the stockholder of the Corporation to alter and repeal any by-laws made by the Board.

NINTH: A Director of the Corporation shall not be personally liable to the Corporation or its stockholders for monetary damages for breach of fiduciary duty as a director; provided, however, that the foregoing shall not eliminate or limit the liability of a director (i) for any breach of the director's duty of loyalty to the Corporation or its stockholders, (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (iii) under Section 174 of the General Corporation Law of the State of Delaware, or (iv) for any transaction from which the director derived an improper personal benefit.

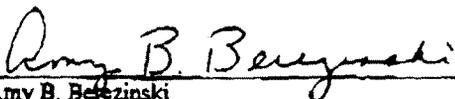
TENTH: The corporation shall, to the fullest extent permitted by Section 145 of the General Corporation Law of the State of Delaware, as the same may be amended and supplemented from time to time, indemnify any and all persons whom it shall have power to indemnify under said section from and against any and all of the expenses, liabilities or other matter referred to in or covered by said section, and the indemnification provided for herein shall not be deemed exclusive of any other rights to which those indemnified may be entitled under any by-law, agreement, vote of stockholders or disinterested directors or

otherwise, both as to action in his official capacity and as to action in other capacity while holding such office, and shall continue as to a person who has ceased to be director, officer, employee or agent and shall inure to the benefit of the heir, executors and administrators of such a person.

ELEVENTH: Wherever a compromise or arrangement is proposed between this Corporation and its creditors or any class of them and/or between this Corporation and its stockholders or any class of them, any court of equitable jurisdiction within the State of Delaware may, on the application in a summary way of this Corporation or of any creditor or stockholder thereof or on the application of any receiver or receivers appointed for this Corporation under the provisions of Section 291 of Title 8 of the Delaware Code or on the application of trustees in dissolution or of any receiver or receivers appointed for this Corporation under the provisions of Section 279 of Title 8 of the Delaware Code, order a meeting of the creditors or class of creditors, and/or of the stockholders or class of stockholders of this Corporation, as the case may be, to be summoned in such manner as the said court directs. If a majority in number representing three-fourths in value of the creditors or class of creditors, and/or of the stockholders or class of stockholders of this Corporation, as the case may be, agree to any compromise or arrangement and to any reorganization of this Corporation, as a consequence of such compromise or arrangement, the said compromise or arrangement and the said reorganization shall, if sanctioned by the court to which said application has been made, be binding on all the creditors or class of creditors, and/or on all of the stockholders or class of stockholders, of this Corporation, as the case may be, and also on this Corporation.

TWELFTH: The Corporation reserves the right to amend, alter, change or repeal any provision contained in this Certificate of Incorporation, by a majority vote at any regular or special meeting, written consent or in the manner now or hereafter prescribed by statute, and all rights conferred upon stockholders herein are granted subject this reservation.

IN WITNESS WHEREOF, I have hereunto set my hand this 25th day of August, 1998 and I affirm that the foregoing certificate is my act and deed and that the facts stated herein are true.



Amy B. Berezinski

CERTIFICATE OF AMENDMENT
OF
CERTIFICATE OF INCORPORATION
BEFORE PAYMENT OF CAPITAL
OF
TRANSAMERICA EQUIPMENT FINANCIAL SERVICES CORPORATION

The undersigned, being the sole Incorporator of Transamerica Equipment Financial Services Corporation (the "Corporation"), a corporation organized and existing under and by virtue of the General Corporation Law of the State of Delaware,

DOES HEREBY CERTIFY:

FIRST: That the Fourth Article of the Corporation's Certificate of Incorporation be deleted in its entirety and replaced with the following:

FOURTH: The total number of shares which the Corporation has authority to issue is 100 shares of Common Stock, par value \$10.00 per share.

SECOND: That the corporation has not received any payment for any of its stock.

THIRD: That the amendment was duly adopted in accordance with the applicable provisions of Section 241 of the Delaware General Corporation Law of the State of Delaware.

IN WITNESS WHEREOF, the Corporation has caused this certificate to be signed by its Incorporator this 23rd day of September, 1998.

TRANSAMERICA EQUIPMENT FINANCIAL
SERVICES CORPORATION

By: *Amy B. Berzinski*
 Amy B. Berzinski
 Its: Incorporator

**CERTIFICATE OF AMENDMENT
OF
CERTIFICATE OF INCORPORATION
OF
TRANSAMERICA EQUIPMENT FINANCIAL SERVICES CORPORATION**

Transamerica Equipment Financial Services Corporation (the "Corporation"), a corporation organized and existing under the General Corporation Law of the State of Delaware,

DOES HEREBY CERTIFY:

FIRST: The Board of Directors of the Corporation duly adopted, by Unanimous Written Consent of the Board of Directors, resolutions setting forth an amendment to the Certificate of Incorporation of the Corporation, declaring said amendment to be advisable and authorized. The resolution approving the amendment is set forth as follows:

RESOLVED, that the Third Article of the Corporation's Certificate of Incorporation be deleted in its entirety and replaced with the following:

THIRD: The purpose of the Corporation is,

to carry on the business of leasing or financing various goods, wares, merchandise, machinery and products and to do all things incident thereto; and

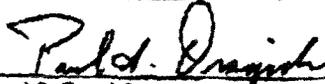
to engage in any other lawful act or activity for which corporations may be organized under the General Corporation Law of the State of Delaware.

The objects and purposes specified in the foregoing clauses shall, except where otherwise expressed, be in no way limited or restricted by reference to, or inference from the terms of any other clause in this certificate of incorporation, but the objects and purposes specified in each of the foregoing clauses of this article shall be regarded as independent objects and purposes.

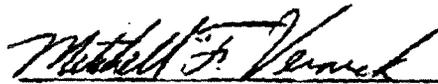
SECOND: In lieu of a meeting and a vote of the stockholders, the sole stockholder of the Corporation duly adopted by Unanimous Written Consent of the Sole Stockholder resolutions setting forth the proposed amendment to the Certificate of Incorporation of the Corporation.

THIRD: That the amendment was duly adopted in accordance with the applicable provisions of Section 228 and 242 of the General Corporation Law of the State of Delaware.

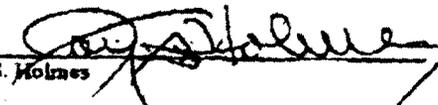
IN WITNESS WHEREOF, the Corporation has caused this certificate to be signed by its Board of Directors this 20th day of April, 2000.



Paul S. Dragich



Mitchell F. Vernick



Jay S. Holmes

Delaware

PAGE 1

The First State

I, JEFFREY W. BULLOCK, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY "TAGE EQUIPMENT FINANCIAL SERVICES CORPORATION" IS DULY INCORPORATED UNDER THE LAWS OF THE STATE OF DELAWARE AND IS IN GOOD STANDING AND HAS A LEGAL CORPORATE EXISTENCE SO FAR AS THE RECORDS OF THIS OFFICE SHOW, AS OF THE TWENTY-FIRST DAY OF SEPTEMBER, A.D. 2012.

AND I DO HEREBY FURTHER CERTIFY THAT THE SAID "TAGE EQUIPMENT FINANCIAL SERVICES CORPORATION" WAS INCORPORATED ON THE TWENTY-FIFTH DAY OF AUGUST, A.D. 1998.

AND I DO HEREBY FURTHER CERTIFY THAT THE FRANCHISE TAXES HAVE BEEN PAID TO DATE.

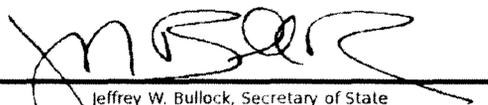
AND I DO HEREBY FURTHER CERTIFY THAT THE ANNUAL REPORTS HAVE BEEN FILED TO DATE.

2937315 8300

121053523



You may verify this certificate online
at corp.delaware.gov/authver.shtml


Jeffrey W. Bullock, Secretary of State
AUTHENTICATION: 9861898

DATE: 09-21-12