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January 7, 2016

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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

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 Lease, a secondary document, dated as of January 6, 2016. The primary document to which this is connected is recorded under Recordation No. 30365-B. We request that this document be recorded under Recordation No. 30365-L.

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

Assignor:

All Points Capital Corp. d/b/a Capital One Equipment Leasing & Finance
275 Broad Hollow Road
Melville, NY 11747

Assignee:

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

A description of the equipment covered by the Memorandum of Assignment of Lease consists of 76 tank cars numbered AZXX 010000, 010002-010004, inclusive, 010006-010013, inclusive, 010015, 010016, 010018-010027, inclusive, 010029, 010030, 010032-010053, inclusive, 010056-010068, inclusive, 010070-010078, inclusive, 010080, 010081, 010083-010085, inclusive, and 010087.

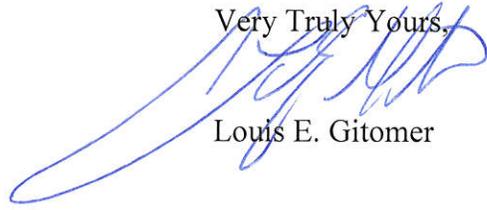
Ms. Cynthia T. Brown
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A fee of \$43.00 is enclosed. Please return one copy by email to:

Louis E. Gitomer
600 Baltimore Avenue, Suite 301
Towson, MD 21204
Lou@lgraillaw.com

A short summary of the document to appear in the index follows: a Memorandum of Assignment of Lease between All Points Capital Corp. d/b/a Capital One Equipment Leasing & Finance, 275 Broad Hollow Road, Melville, NY 11747, and Banc of America Leasing & Capital, LLC, 2059 Northlake Parkway 4 South, Tucker, GA 30084, covering 76 tank cars numbered AZXX 010000, 010002-010004, inclusive, 010006-010013, inclusive, 010015, 010016, 010018-010027, inclusive, 010029, 010030, 010032-010053, inclusive, 010056-010068, inclusive, 010070-010078, inclusive, 010080, 010081, 010083-010085, inclusive, and 010087.

Very Truly Yours,



Louis E. Gitomer

Enclosure

MEMORANDUM OF ASSIGNMENT OF LEASE

dated as of January 6, 2016

between

ALL POINTS CAPITAL CORP. d/b/a CAPITAL ONE EQUIPMENT LEASING & FINANCE
as Assignor

and

BANC OF AMERICA LEASING & CAPITAL, LLC
as Assignee

FILED WITH THE SURFACE TRANSPORTATION BOARD PURSUANT TO
49 U.S.C. §11301 on January ____, 2016 at ____:____.m.

MEMORANDUM OF ASSIGNMENT OF LEASE

THIS MEMORANDUM OF ASSIGNMENT OF LEASE is made and entered into as of January 6, 2016, by and between ALL POINTS CAPITAL CORP. d/b/a CAPITAL ONE EQUIPMENT LEASING & FINANCE (“CapitalOne” or the “Assignor”) and BANC OF AMERICA LEASING & CAPITAL, LLC (“BALC” or the “Assignee”), with reference to the following:

BALC, as Lessor, and Arizona Chemical Company, LLC (“AZ Chemical”), as Lessee, have heretofore executed that certain Rail Equipment Net Leasing Agreement No. 176000-90000 dated as of August 30, 2012 (the “Agreement”), and, pursuant thereto, that certain Schedule No. 003 dated August 30, 2012 (the “Schedule” and together with the Agreement (solely to the extent the Agreement is incorporated into the Schedule by reference), the “Lease”), pertaining to the railcars described therein and further described on Exhibit No. 1 attached hereto (the “Railcars”).

A Memorandum of Lease Agreement dated August 30, 2012 between BALC, as Lessor and AZ Chemical, as Lessee covering the Lease and the Railcars was recorded at the Surface Transportation Board (the “Board”) on August 31, 2012 under Recordation No. 30365-B.

Subsequently, BALC sold and assigned its rights title and interest in the Lease and Railcars to CapitalOne (the “Initial Assignment”). The Initial Assignment was evidenced by a Memorandum of Assignment of Lease dated as of September 18, 2012 between BALC, as assignor and CapitalOne, as assignee that was recorded at the Board on September 18, 2012 under Recordation No. 30365-G.

Now, CapitalOne, as assignor, wishes to assign to BALC, and BALC, as assignee, wishes to assume from CapitalOne, all of CapitalOne’s rights, title and interest in the Lease and the Railcars.

Assignor, as assignor, and Assignee, as assignee, have executed that certain Assignment Agreement dated as of the date hereof pursuant to which (a) Assignor has assigned to Assignee all of Assignor’s rights and obligations under the Lease and Assignee has assumed from Assignor all of Assignor’s rights and obligations under the Lease, in each case, solely with respect to the assigned Railcars, and (b) Assignor has sold the assigned Railcars to Assignee.

The parties hereto wish to show for public record this Memorandum of Assignment of Lease to provide notice of such assignment.

This Memorandum of Assignment of Lease relates only to the sale by Assignor to Assignee of the assigned Railcars described herein and the assignment by Assignor to Assignee of the Lease solely as it pertains to such Railcars.

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

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

ALL POINTS CAPITAL CORP. d/b/a CAPITAL ONE
EQUIPMENT LEASING & FINANCE

By: 
Name: Gregory Fanson
Title: SUP

BANC OF AMERICA LEASING & CAPITAL, LLC

By: 
Name: Aaron L. Katz
Title: VP

STATE OF MD)
) ss.
COUNTY OF Harford)

I HEREBY CERTIFY, that on this 5th day of January, 2016, before me, the undersigned, a Notary Public of the State of Maryland, personally appeared Gregory Fabenty, who acknowledged himself to be the agent of ALL POINTS CAPITAL CORP. d/b/a CAPITAL ONE EQUIPMENT LEASING & FINANCE, known (or satisfactorily proven), to be the person whose name is subscribed to the within instrument, and acknowledged that he executed the same for the purposes therein contained as the duly authorized agent of said company by signing the name of the company by himself as the Sr. Vice President

AS WITNESS my hand and notarial seal.

James M. Tompsett
Notary Public

My commission expires: 3/23/2018.

STATE OF IL)
) ss.
COUNTY OF COOK)

I HEREBY CERTIFY, that on this 7th day of January, 2016, before me, the undersigned, a Notary Public of the State of Illinois, personally appeared ARON KATZ, who acknowledged himself to be the Agent of BANC OF AMERICA LEASING & CAPITAL, LLC, known (or satisfactorily proven), to be the person whose name is subscribed to the within instrument, and acknowledged that he executed the same for the purposes therein contained as the duly authorized Agent of said company by signing the name of the company by himself as the Vice President.

AS WITNESS my hand and notarial seal.

Lore Stone

Notary Public

My commission expires: 5-29-2017.



EXHIBIT NO. 1
TO MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT

DESCRIPTION OF RAILCARS

76 tank cars numbered AZXX 010000, 010002-010004, inclusive, 010006-010013, inclusive, 010015, 010016, 010018-010027, inclusive, 010029, 010030, 010032-010053, inclusive, 010056-010068, inclusive, 010070-010078, inclusive, 010080, 010081, 010083-010085, inclusive, and 010087