

LAW OFFICES OF
LOUIS E. GITOMER, LLC.

LOUIS E. GITOMER
Lou@lgraillaw.com

600 BALTIMORE AVENUE, SUITE 301
TOWSON, MARYLAND 21204-4022
(410) 296-2250 • (202) 466-6532
FAX (410) 332-0885

MELANIE B. YASBIN
Melanie@lgraillaw.com
410-296-2225

March 31, 2015

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 Lease Agreement, a primary document, dated as of March 31, 2015. We request that this document be given the next available recordation number.

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

Lessor:

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

Lessee:

Zeeland Freight Services, LLC
2525 84th Avenue
Zeeland, MI 49464

A description of the equipment covered by the Memorandum of Lease Agreement consists of 46 tank cars numbered NCPX 001-046, inclusive.

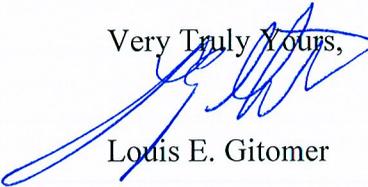
A fee of \$43.00 is enclosed. Please return one copy by email to:

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

Ms. Cynthia T. Brown
March 31, 2015
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A short summary of the document to appear in the index follows: a Memorandum of Lease Agreement between Banc of America Leasing & Capital, LLC, 2059 Northlake Parkway, 4 South, Tucker, GA 30084, and Zeeland Freight Services, LLC, 2525 84th Avenue, Zeeland, MI 49464, covering 46 tank cars numbered NCPX 001-046, inclusive.

Very Truly Yours,



Louis E. Gitomer

Enclosure

MEMORANDUM OF LEASE AGREEMENT

dated as of March 31, 2015

between

ZEELAND FREIGHT SERVICES, LLC,
as Lessee

and

BANC OF AMERICA LEASING & CAPITAL, LLC
as Lessor

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

on _____, 2015 at ____:____.m.

MEMORANDUM OF LEASE AGREEMENT

THIS MEMORANDUM OF LEASE AGREEMENT is made and entered into as of March 31, 2015, by and between ZEELAND FREIGHT SERVICES, LLC ("Lessee") and BANC OF AMERICA LEASING & CAPITAL, LLC ("Lessor"), with reference to the following:

1. Lessor has agreed to purchase and lease to Lessee, and Lessee has agreed to lease from Lessor, those certain railcars described on Exhibit No. 1 attached hereto (the "Railcars").

All of such railcars are more fully described in that certain Schedule No. 001 dated as of March 31, 2015, and executed pursuant to, and incorporating by reference the terms and conditions of, that certain Rail Equipment Net Leasing Agreement No. 28478-90000 dated as of March 31, 2015 (together with all of the riders, schedules and other attachments thereto, collectively, the "Lease"), each between Lessor and Lessee.

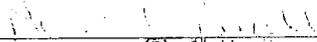
2. The Lease shall be effective as of the date hereof and shall be subject to the term specified in the Lease, and any extension of such term to the extent provided for in the Lease.
3. The Lease contains an option by Lessee to purchase the Railcars on the terms set forth in the Lease.

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

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

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

BANC OF AMERICA LEASING & CAPITAL, LLC

By: 
Name: **Gal C. Bond**
Title: **Vice President**

ZEELAND FREIGHT SERVICES, LLC

By: _____
Name:
Title:

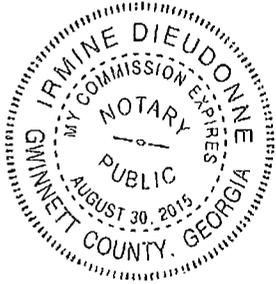
STATE OF Georgia)
) ss.
COUNTY OF DeKalb)

I HEREBY CERTIFY, that on this 31st day of November, 2015, before me, the undersigned, a Notary Public of the State of Georgia, personally appeared Irvine Dieudonne, who acknowledged himself to be the Vice President 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 Vice President of said company by signing the name of the company by himself as the Vice President.

AS WITNESS my hand and notarial seal.

Irvine Dieudonne
Notary Public

My commission expires: August 30, 2015.



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

BANC OF AMERICA LEASING & CAPITAL, LLC

By: _____
Name:
Title:

ZEELAND FREIGHT SERVICES, LLC

By: Kurt D. Mebowesen
Name: KURT D. MEBOWESEN
Title: MANAGER

STATE OF Michigan)
) ss.
COUNTY OF Ottawa)

I HEREBY CERTIFY, that on this 31st day of Mar, 2015, before me, the undersigned, a Notary Public of the State of Michigan, personally appeared Kurt Meunissen, who acknowledged himself to be the Manager of ZEELAND FREIGHT SERVICES, 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 Manager of said company by signing the name of the company by himself as the Manager.

AS WITNESS my hand and notarial seal.



Notary Public

My commission expires: Mar 16, 2021.

LISA BETH ROELOFS
NOTARY PUBLIC, STATE OF MI
COUNTY OF OTTAWA
MY COMMISSION EXPIRES Mar 16, 2021
ACTING IN COUNTY OF Ottawa

EXHIBIT NO. 1
TO MEMORANDUM OF LEASE AGREEMENT
DESCRIPTION OF RAILCARS

NCPX 001 – NCPX 046, inclusive.