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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)
ROBERT W. ALVORD (2011)

February 25, 2014

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 Bill of Transfer, dated as of February 25, 2014, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Security Agreement being filed with the Board under Recordation Number 31090.

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

Transferor: AEP Leasing LLC
 100 Clark Street Suite 201
 St. Charles, MO 63301

Transferee: American Railcar Leasing LLC
 100 Clark Street Suite 201
 St. Charles, MO 63301

Chief
Section of Administration
February 25, 2014
Page 2

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

912 railcars within the series:

SHPX 211028 – SHPX 212172
SHPX 222449 – SHPX 223971
SHPX 433231 – SHPX 433349
SHPX 454891 – SHPX 455287

as set forth in the attachment to the document.

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

Bill of Transfer.

Also enclosed is a check in the amount of \$44.00 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,



Edward M. Luria

EML/sem
Enclosures

BILL OF TRANSFER

This Bill of Transfer (the "*Bill of Transfer*") is entered into as of February 25, 2014 (the "*Effective Date*") between AEP Leasing LLC, a Delaware limited liability company ("*Transferor*"), and American Railcar Leasing LLC, a Delaware limited liability company ("*Transferee*").

WHEREAS, Transferor is a wholly-owned subsidiary of Transferee;

WHEREAS, Transferor is the owner of certain Equipment and Related Assets (each as defined below), and Transferor wishes to distribute and Transferee wishes to accept such Equipment and Related Assets as a distribution of property pursuant to Section 10 of the Amended and Restated Operating Agreement of the Transferor (the "*Distribution*"); and

WHEREAS, in order to effect the Distribution, Transferor and Transferee desire to enter into the Bill of Transfer;

NOW, THEREFORE, in consideration of the foregoing and for other good and valuable consideration, receipt and sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

1. Definitions.

"*Equipment*" shall mean collectively those units of railroad rolling stock (individually, a "*Unit*" and, collectively, the "*Equipment*" or the "*Units*") described on Schedule I hereto, together with any and all accessions, additions, improvements and other equipment or components of any nature from time to time incorporated or installed therein which are the property of the Transferor.

"*Miscellaneous Items*" means, with respect to all Equipment conveyed pursuant to the terms of this Bill of Transfer, receivables, prepaid expenses, current assets, deferred origination costs, deferred tax assets, non-current assets, accounts payable and accrued liabilities, deferred tax liabilities, unearned contract revenue, accrued interest, accrued professional fees, all tort claims or any other claims of any kind or nature and any payments in respect of such claims and accrued property and casualty insurance.

"*Related Assets*" means, with respect to any Equipment that is transferred hereunder, all of the Transferor's right, title and interest in and to all licenses, manufacturer's warranties and other warranties, accessories, equipment, parts, additions, improvements, accessions, attachments, repairs and appurtenances appertaining or attached to such Equipment, together with all the records, rents, mileage credits earned, issues, income, profits, avails and other proceeds (including insurance proceeds) therefrom and, without duplication, any Miscellaneous Items relating to such Unit.

2. Transfer. (a) Transferor does hereby grant, convey, transfer, assign, distribute and set over unto Transferee and its successors and assigns all right, title and interest of the Transferor,

in and to the Units of Equipment set forth on Schedule I hereto and all Related Assets with respect thereto (collectively, the “*Transferred Equipment*”). The Transferee hereby accepts delivery of the Transferred Equipment, including the Equipment set forth on Schedule I hereto.

(b) Transferor hereby acknowledges that the transfer of the Transferred Equipment to Transferee is absolute and irrevocable and without reservation or retention of any interest whatsoever by Transferor. On and after the Effective Date, the Transferee shall own the Transferred Equipment and Transferor shall not take any action inconsistent with such ownership and shall not claim any ownership interest in such Transferred Equipment.

(c) The transfer of the Transferred Equipment pursuant to this Bill of Transfer is intended to be an absolute assignment of all of Transferor's right, title, and interest in and to the Transferred Equipment for all purposes and without recourse.

(d) It is the intention of Transferor and Transferee that the Transferred Equipment transferred by Transferor to Transferee pursuant to this Bill of Transfer shall not be part of Transferor's estate in the event of the filing of a bankruptcy petition by or against Transferor under any bankruptcy or similar law.

(e) The Transferor hereby warrants to the Transferee and its successors and assigns that at the time of delivery of the Transferred Equipment, the Transferor has good and marketable legal and beneficial title to, and good and lawful right to transfer, the Transferred Equipment, and the Transferred Equipment is free and clear of all liens, and the Transferor covenants that it will defend forever such title to the Transferred Equipment against any and all demands or claims based on claims arising as a result of, or related or attributable to, acts, events or circumstances occurring prior to the delivery of the Transferred Equipment by the Transferor hereunder. Notwithstanding the provisions above and its and the Transferee's intent that the Transferor grant, convey, transfer, assign, distribute and set over to the Transferee all right, title and interest of the Transferor in the Transferred Equipment, as a precaution only, in the event of any challenge to this Bill of Transfer as being in the nature of an absolute sale or assignment rather than a financing, the Transferor hereby also grants the Transferee a security interest in the Transferred Equipment. Such grant of a security interest does not constitute an admission or acknowledgment that the transactions contemplated by this Bill of Transfer is other than a transfer, assignment, distribution and set over to the Transferee of all right, title and interest of the Transferor in the Transferred Equipment.

3. Governing Law. THIS BILL OF TRANSFER SHALL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF NEW YORK, INCLUDING, WITHOUT LIMITATION, SECTION 5-1401 AND SECTION 5-1402 OF THE NEW YORK GENERAL OBLIGATIONS LAW BUT OTHERWISE WITHOUT REGARD TO CONFLICT OF LAWS PRINCIPLES.

EACH OF THE TRANSFEROR AND THE TRANSFEEEE HEREBY IRREVOCABLY WAIVES, TO THE FULLEST EXTENT PERMITTED BY APPLICABLE LAW, ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY IN ANY LEGAL PROCEEDING DIRECTLY OR INDIRECTLY ARISING OUT OF OR RELATING TO THIS BILL OF TRANSFER OR THE TRANSACTIONS CONTEMPLATED HEREBY (WHETHER BASED ON CONTRACT, TORT OR ANY OTHER THEORY).

4. Delivery. This Bill of Transfer shall be delivered in the State of Missouri and the grant, conveyance, transfer, assignment and setting over of the Transferred Equipment pursuant to this Bill of Transfer shall be deemed to occur within the State of Missouri.

5. Binding Effect; Assignability. This Bill of Transfer shall be binding upon and shall inure to the benefit of, and shall be enforceable by, the parties hereto and their respective successors and assigns as permitted by and in accordance with the terms hereof.

6. Counterparts. This Bill of Transfer may be executed in counterparts, each of which shall be deemed an original, but all of which together shall be deemed to be one and the same agreement. A signed copy of this Bill of Transfer delivered by facsimile, email or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original signed copy of this Bill of Transfer.

7. Further Assurances. The Transferor will duly execute and deliver to the Transferee such further documents and assurances and take such further action as the Transferee may from time to time reasonably request or as may be required by applicable law or regulation in order to effectively carry out the intent and purpose of this Bill of Transfer and to establish and protect the rights and remedies created or intended to be created in favor of the Transferee hereunder, including, without limitation, the execution and delivery of supplements or amendments hereto, in recordable form.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be duly executed as of the date first above written.

TRANSFEROR:

AEP LEASING LLC

By: Umesh Choksi

Name: Umesh Choksi

Title: President

STATE OF MO

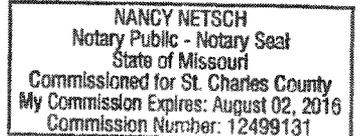
County of St. Charles

On the 20th day of Feb, 2014, before me personally appeared the within-named Umesh Choksi, to me known and known by me to be the President of AEP Leasing LLC and the party executing the foregoing instrument, and he acknowledged said instrument by him so executed to be his free act and deed in such capacity and the free act and deed of AEP Leasing LLC.

Nancy Netsch

Notary Public:

My Commission Expires:



TRANSFeree:

AMERICAN RAILCAR LEASING LLC

By: *Umesh Choksi*

Name: Umesh Choksi

Title: President and Chief Executive Officer

STATE OF MO

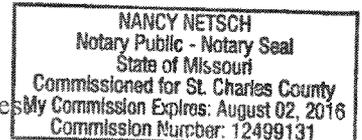
County of St. Charles

On the 20th day of Feb., 2014, before me personally appeared the within-named Umesh Choksi, to me known and known by me to be the President and Chief Executive Officer of American Railcar Leasing LLC and the party executing the foregoing instrument, and he acknowledged said instrument by him so executed to be his free act and deed in such capacity and the free act and deed of American Railcar Leasing LLC.

Nancy Netsch

Notary Public:

My Commission Expires



SCHEDULE I TO BILL OF TRANSFER

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CERTIFICATION

I, Edward M. Luria, an attorney licensed to practice in the District of Columbia, the State of Delaware and the Commonwealth of Pennsylvania, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: February 25, 2014

Edward M. Luria

Edward M. Luria