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March 28, 2014

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 §11301. This document is a Memorandum of Assignment of Lease, a secondary document, dated as of March 28, 2014. The primary document to which this is connected is recorded under a new Recordation Number. We request that the copy of this document be recorded under the suffix "A" to the new Recordation Number.

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

Assignor:

Banc of America Leasing and Capital, LLC  
One Financial Plaza  
Providence, RI 02903

Assignee:

Cole Taylor Equipment Finance, LLC  
9550 West Higgins Road  
Rosemont, IL 60018

A description of the equipment covered by the Memorandum of Assignment of Lease consists of 47 tank cars numbered DPRX 256461, 256472, 256473, 256498, 256506, 256507, 256518, 256524, 256526, 256527, 256528, 256529, 256531, 256533, 256534, 256535, 256536, 256537, 256538, 256540, 256541, 256542, 256543, 256544, 256546, 256548, 256549, 257003, 257005, 256998, 256999, 257000, 257002, 257004, 257006, 257007, 257009, 257010, 257011, 257012, 257013, 257015, 257016, 257001, 257014, 256442, and 257008.

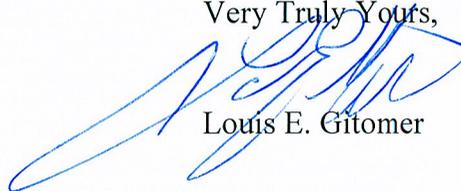
Ms. Cynthia T. Brown  
March 28, 2014  
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A fee of \$44.00 is enclosed. Please return one copy by email to:

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 Banc of America Leasing and Capital, LLC, One Financial Plaza, Providence, RI 02903, and Cole Taylor Equipment Finance, LLC, 9550 West Higgins Road, Rosemont, IL 60018, covering 47 tank cars numbered DPRX 256461, 256472, 256473, 256498, 256506, 256507, 256518, 256524, 256526, 256527, 256528, 256529, 256531, 256533, 256534, 256535, 256536, 256537, 256538, 256540, 256541, 256542, 256543, 256544, 256546, 256548, 256549, 257003, 257005, 256998, 256999, 257000, 257002, 257004, 257006, 257007, 257009, 257010, 257011, 257012, 257013, 257015, 257016, 257001, 257014, 256442, and 257008.

Very Truly Yours,



Louis E. Gitomer

Enclosure

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MEMORANDUM OF ASSIGNMENT OF LEASE

dated as of March 28, 2014

between

COLE TAYLOR EQUIPMENT FINANCE, LLC

as Assignee

and

BANC OF AMERICA LEASING & CAPITAL, LLC

as Assignor

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FILED WITH THE SURFACE TRANSPORTATION BOARD PURSUANT TO  
49 U.S.C. §11301 on March \_\_\_\_, 2014 at \_\_\_\_: \_\_\_\_ .m.

MEMORANDUM OF ASSIGNMENT OF LEASE

THIS MEMORANDUM OF ASSIGNMENT OF LEASE is made and entered into as of March 28, 2014, by and between COLE TAYLOR EQUIPMENT FINANCE, LLC (the "Assignee") and BANC OF AMERICA LEASING & CAPITAL, LLC (the "Assignor"), with reference to the following:

Assignor, as lessor, and PBF HOLDING COMPANY LLC, as lessee, have heretofore executed that certain Rail Equipment Net Leasing Agreement dated as of December 30, 2013, and, pursuant thereto, that certain Schedule No. 007 dated March 28, 2014 (collectively, the "Lease"), pertaining to the railcars set forth therein and further described on Exhibit No. 1 attached hereto (the "Railcars").

Assignor, as assignor, and Assignee, as assignee, have executed that certain Assignment and Specification of Assigned Interest dated as of the date hereof to that certain Master Assignment Agreement dated as of July 31, 2012 by and between Assignor and Assignee, 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.

Assignor filed a Memorandum of Lease with the STB on March 28, 2014 with respect to the Railcars which is awaiting a Recordation Number. 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.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

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.

COLE TAYLOR EQUIPMENT FINANCE, LLC

By:   
Name: **Peter J. Steger**  
Title: **Senior Vice President**

BANC OF AMERICA LEASING & CAPITAL, LLC

By: \_\_\_\_\_  
Name:  
Title:

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.

COLE TAYLOR EQUIPMENT FINANCE, LLC

By: \_\_\_\_\_  
Name:  
Title:

BANC OF AMERICA LEASING & CAPITAL, LLC

By: *Amanda R. Warren*  
Name: *Amanda R. Warren*  
Title: *Vice President*

STATE OF Maryland )  
 ) ss.  
COUNTY OF Baltimore )

I HEREBY CERTIFY, that on this 27<sup>th</sup> day of March, 2014, before me, the undersigned, a Notary Public of the State of Maryland, personally appeared Peter J. Steger, who acknowledged himself to be the Senior V.P. of COLE TAYLOR EQUIPMENT FINANCE, 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 Senior V.P. of said company by signing the name of the company by himself as the Senior V.P..

AS WITNESS my hand and notarial seal.

Darlene P. Flowers  
Notary Public

My commission expires: \_\_\_\_\_.





EXHIBIT NO. 1  
TO MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT

DESCRIPTION OF RAILCARS

47 Trinity Coiled & Insulated crude oil Tank Cars with Reporting Marks:

Car Initials	Car #
DPRX	256461
DPRX	256472
DPRX	256473
DPRX	256498
DPRX	256506
DPRX	256507
DPRX	256518
DPRX	256524
DPRX	256526
DPRX	256527
DPRX	256528
DPRX	256529
DPRX	256531
DPRX	256533
DPRX	256534
DPRX	256535
DPRX	256536
DPRX	256537
DPRX	256538
DPRX	256540
DPRX	256541
DPRX	256542
DPRX	256543
DPRX	256544
DPRX	256546
DPRX	256548
DPRX	256549
DPRX	257003
DPRX	257005
DPRX	256998
DPRX	256999
DPRX	257000
DPRX	257002
DPRX	257004
DPRX	257006
DPRX	257007
DPRX	257009
DPRX	257010

DPRX	257011
DPRX	257012
DPRX	257013
DPRX	257015
DPRX	257016
DPRX	257001
DPRX	257014
DPRX	256442
DPRX	257008