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December 30, 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 49 U.S.C. § 11301.

The document is a Memorandum of Assignment of Lease, a secondary document, dated as of December 30, 2014. The primary document to which this is connected is recorded under Recordation No. New. We request that this document be recorded under Recordation No. New-A.

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 Center  
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 52 Trinity Coiled & Insulated Crude Oil Tank Cars numbered DPRX 257389, 257408, 257417, 257421, 257426, 257440, 257441, 257477, 257964, 257971, 257973, 257976, 257978, 257980, 257982, 257984, 257986, 257987, 257988, 257989, 257994, 257995, 257996, 257997, 257999, 258000, 258003, 258005, 258007, 258008, 258009, 258010, 258011, 258013, 258014, 258016, 258017, 258018, 258019, 258020, 258022, 258023, 258026, 258027, 258029, 258030, 258031, 258032, 258036, 258037, and 258038.

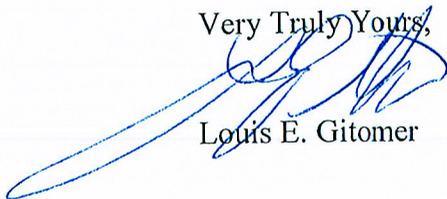
Ms. Cynthia T. Brown  
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A fee of \$43.00 is enclosed. Please return one copy by email to:

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 Banc of America Leasing and Capital, LLC, One Financial Center, Providence, RI 02903, Cole Taylor Equipment Finance, LLC, 9550 West Higgins Road, Rosemont, IL 60018, covering 52 Trinity Coiled & Insulated Crude Oil Tank Cars numbered DPRX 257389, 257408, 257417, 257421, 257426, 257440, 257441, 257477, 257964, 257971, 257973, 257976, 257978, 257980, 257982, 257984, 257986, 257987, 257988, 257989, 257994, 257995, 257996, 257997, 257999, 258000, 258003, 258005, 258007, 258008, 258009, 258010, 258011, 258013, 258014, 258016, 258017, 258018, 258019, 258020, 258022, 258023, 258026, 258027, 258029, 258030, 258031, 258032, 258036, 258037, and 258038.

Very Truly Yours,



Louis E. Gitomer

Enclosure

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MEMORANDUM OF ASSIGNMENT OF LEASE

dated as of December 30, 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 December \_\_\_\_, 2014 at \_\_\_\_:\_\_\_\_.m.

## MEMORANDUM OF ASSIGNMENT OF LEASE

THIS MEMORANDUM OF ASSIGNMENT OF LEASE is made and entered into as of December 30, 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. 014 dated December 30, 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 December 30, 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: Marilla J. B...  
Name: Marilla J. B...  
Title: VP

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: *Annemarie R. Warren*  
Name: Annemarie L. Warren  
Title: Vice President

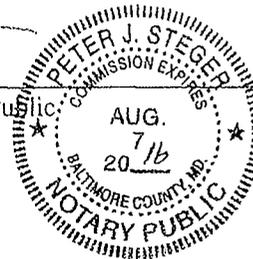
STATE OF Maryland )  
 ) ss.  
COUNTY OF Baltimore )

I HEREBY CERTIFY, that on this \_\_\_\_ day of December, 2014, before me, the undersigned, a Notary Public of the State of Maryland, personally appeared Merkella Rousos-Smith who acknowledged himself to be the Vice President 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 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.



Notary Public

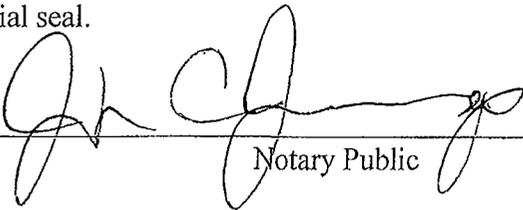


My commission expires: 8/7/2016.

COMMONWEALTH OF MASSACHUSETTS )  
 ) ss.  
COUNTY OF SUFFOLK )

I HEREBY CERTIFY, that on this 23<sup>rd</sup> day of December, 2014, before me, the undersigned, a Notary Public of the Commonwealth of Massachusetts, personally appeared Annemarie L. Warren, who acknowledged herself 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 she 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 herself as the Vice President.

AS WITNESS my hand and notarial seal.

  
\_\_\_\_\_  
Notary Public

My commission expires:



**JENNIFER C. JENNINGS**  
Notary Public  
Commonwealth of Massachusetts  
My Commission Expires  
March 16, 2018

EXHIBIT NO. 1  
TO MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT

DESCRIPTION OF RAILCARS

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<b>Car #</b>	<b>Mark</b>	<b>Car #</b>	<b>Mark</b>
257971	DPRX	257984	DPRX
257980	DPRX	258037	DPRX
257987	DPRX	257421	DPRX
258000	DPRX	257986	DPRX
258007	DPRX	257988	DPRX
258008	DPRX	257989	DPRX
258009	DPRX	258029	DPRX
258011	DPRX	258032	DPRX
258013	DPRX	257997	DPRX
258031	DPRX	258020	DPRX
258036	DPRX	257389	DPRX
258038	DPRX	257417	DPRX
257973	DPRX	257426	DPRX
258022	DPRX	257440	DPRX
257978	DPRX	257477	DPRX
257994	DPRX	258026	DPRX
257995	DPRX		
257996	DPRX		
258003	DPRX		
258010	DPRX		
258016	DPRX		
258018	DPRX		
257964	DPRX		
257976	DPRX		
257999	DPRX		
258005	DPRX		
258027	DPRX		
257982	DPRX		
258014	DPRX		
258017	DPRX		
258019	DPRX		
258030	DPRX		
257441	DPRX		
257408	DPRX		
258023	DPRX		