

RECORDATION NO. 25786-B FILED

APR 19 '11 -10 30 AM

SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

April 19, 2011

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 Memorandum of Assignment Agreement, dated as of August 1, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents

The enclosed document relates to the documents previously filed with the Board under Recordation Number 25786.

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

Assignor: AIG Commercial Equipment Finance, Inc.
5700 Granite Parkway, Suite 850
San Antonio, TX 75024

Assignee: AIG Rail Services, Inc.
5700 Granite Parkway, Suite 850
San Antonio, TX 75024

Section Chief
April 19, 2011
Page Two

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

250 railcars: MBKX 5918 - MBKX 6167.

A short summary of the schedule to appear in the index follows:

Memorandum of Assignment Agreement.

Also enclosed is a check in the amount of \$41.00 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,

A handwritten signature in black ink, appearing to read 'Robert W. Alvord', with a checkmark below the first letter 'R'.

Robert W Alvord

RWA/sem
Enclosures

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SURFACE TRANSPORTATION BOARD

**MEMORANDUM OF
ASSIGNMENT AGREEMENT**

Memorandum of Assignment Agreement (this "Memorandum"), effective as of August 1, 2008 by and between AIG Commercial Equipment Finance, Inc., a Delaware corporation (the "Assignor") and AIG Rail Services, Inc., a Delaware corporation (the "Assignee").

WITNESSETH:

The undersigned have entered into that certain Assignment Agreement (the "Assignment"), effective as of August 1, 2008, whereby the Assignor agreed to assign to the Assignee and the Assignee agreed to accept all of Assignor's right, title, and interest in and to that certain Lease Agreement dated as of August 16, 2005 to the extent incorporated into Schedule No. 2 dated August 1, 2008, as more particularly described on Exhibit A attached hereto (as amended, supplemented, assigned or modified, collectively the "Lease") covering certain railcars identified on Exhibit B attached hereto (the "Railcars").

The parties hereto wish to show for public record, through this Memorandum, the existence of the Assignment and the Assignee's interest in the Lease and the Railcars.

This Memorandum may be executed by the parties hereto in separate counterparts, each of which when so executed and delivered shall be an original, but all such counterparts shall together constitute the same instrument.

[Signature Pages Follow]

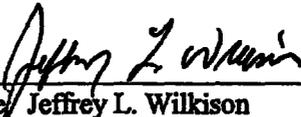
[Memorandum of Assignment Agreement]

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed by their respective officers duly authorized as of the date hereof.

**AIG COMMERCIAL EQUIPMENT
FINANCE, INC.**

AIG RAIL SERVICES, INC.

By: 
Name: Dave B. Fate
Title: Executive Vice President

By: 
Name: Jeffrey L. Wilkison
Title: Vice President

Executed on this 18th day of April, 2011

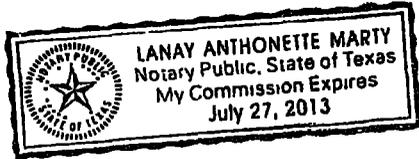
Executed on this 18th day of April, 2011

[Memorandum of Assignment Agreement]

STATE OF Tx)
) SS:
COUNTY OF Collin)

On this, the 19th day of April 2011, before a Notary Public in and for said County and State, personally appeared Dave B. Fite, who being by me duly sworn, says that (s)he is the Executive Vice President of AIG COMMERCIAL EQUIPMENT FINANCE, INC., that said instrument was signed on April 18, 2011 on behalf of said corporation by authority of its Board of Directors, and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.



A handwritten signature in black ink, appearing to read "Lanay", written over a horizontal line.

Name:
Notary Public

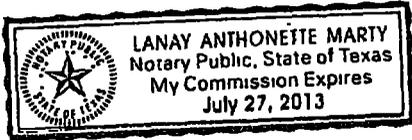
My Commission Expires: 7/27/2013
Residing in Collin County, TX

[Memorandum of Assignment Agreement]

STATE OF Tx)
) SS: |
COUNTY OF Collin)

On this, the 19th day of April 2011, before a Notary Public in and for said County and State, personally appeared Jeffrey L. Wilkison, who being by me duly sworn, says that he is the Vice President of AIG RAIL SERVICES, INC., that said instrument was signed on April 18, 2011 on behalf of said corporation by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.



[Signature]
Name:
Notary Public

My Commission Expires: 7/27/2013
Residing in Collin County, TX

[Memorandum of Assignment Agreement]

EXHIBIT A
LEASE

Lease Agreement dated as of August 16, 2005 between AIG Commercial Equipment Finance, Inc. (as assignee of Mitsui Rail Capital, LLC), as lessor and Tennessee Valley Authority, as lessee and Schedule No. 2 thereto dated August 1, 2008.

**EXHIBIT B
RAILCARS**

Two Hundred Fifty (250), AutoFlood III™, Rotary, Aluminum, Rapid Discharge, Open-top Hoppers, built in 2005 by FreightCar America to a 286,000 lbs. Gross Rail Load, marked and numbered MBKX 5918 through and including MBKX 6167.

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, 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: 4/19/11



Robert W. Alvord