RECORDATION NO. 30726-A FILED
September 2, 2014 7:30 AM
SURFACE TRANSPORTATION BOARD

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

September 2, 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 Memorandum of Assignment of Leases, dated as of August 29, 2014, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the documents previously filed under Recordation Numbers 24960-I, 25961, 26210, 26211, 26235, 26579-B, 26607-D, 26676-D, 27215, 27431, 27534, 27747, 28077, 28967, 29301, 29315, 29389, 29569, 29592, 29604, 29626, 29699, 29705, 29814, 29896, 29898, 30005, 30028, 30031, 30217, 30244, 30314, 30315, 30316, 30522, 30624, 30726, 30819, 30864, 30867, 30870, 30992, 30993, 31040, 31049, 31084 and 31229.

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

Assignor: Wells Fargo Equipment Finance, Inc., d/b/a
Midwest Railcar Capital Equipment Company
4949 Autumn Oaks Drive
Maryville, IL 62062

Assignee: Midwest Railcar Corporation
4949 Autumn Oaks Drive
Maryville, IL 62062

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

All railcars covered by the following documents: 24960-I, 25961, 26210, 26211, 26235, 26579-B, 26607-D, 26676-D, 27215, 27431, 27534, 27747, 28077, 28967, 29301, 29315, 29389, 29569, 29592, 29604, 29626, 29699, 29705, 29814, 29896, 29898, 30005, 30028, 30031, 30217, 30244, 30314, 30315, 30316, 30522, 30624, 30726, 30819, 30864, 30867, 30870, 30992, 30993, 31040, 31049, 31084 and 31229.

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

Memorandum of Assignment of Leases.

Also enclosed is a check in the amount of $43.00 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

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SURFACE TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT OF LEASES
(Surface Transportation Board)

THIS MEMORANDUM OF ASSIGNMENT OF LEASES (this "Memorandum of Assignment") dated as of August 29, 2014 is between WELLS FARGO EQUIPMENT FINANCE, INC. d/b/a MIDWEST RAILCAR CAPITAL EQUIPMENT COMPANY ("Assignor") and MIDWEST RAILCAR CORPORATION ("Assignee").

The parties to this Memorandum hereby acknowledge and confirm the following:

A. Assignor and certain lessees are parties to certain separate lease transactions under which Assignor, as lessor, is leasing certain railcars it owns to the respective lessees (collectively, the "Leases").

B. Pursuant to that certain Assignment of Lessor's Interest in Lease Documents and that certain Assignment of Lessor's Interest in Lease, each dated the date hereof and each by and between Assignor and Assignee (collectively, the "Assignment of Leases"), Assignor assigned to Assignee all of Assignor's right, title and interest in and to the Leases and other documents related thereto and (to the extent arising on or after the date hereof) Seller's obligations thereunder, as more specifically described in the Assignment of Leases.

C. Memoranda of the Leases were recorded with the Surface Transportation Board under the following recordation numbers:

27534
28967
30244
29626
26235
26210
26211
29896
29699
30217
30624
28077
29301
29814
25961
27431; 31049
29569
24960-I
29705

29389
27747
30031
30028
26676-D
29315
30867
30870
30005
31040
31229
29604
29898
29592
30314
30315
30316
30864; 30819
27215
30522
30726
26607-D; 26579-B; 31084
30992
30993

D. The parties hereto wish to show for public record the assignment of the lessor's interest in the Leases by Assignor to Assignee pursuant to the Assignment of Leases by the filing of this Memorandum of Assignment and accordingly have caused this Memorandum of Assignment to be executed by their officers thereunto duly authorized, as of the date first above written. This Memorandum of Assignment may be executed in counterparts, each such counterpart shall be binding on both parties hereto, notwithstanding that both parties are not signatories to the same counterpart.

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

WELLS FARGO EQUIPMENT FINANCE, INC.
d/b/a MIDWEST RAILCAR CAPITAL
EQUIPMENT COMPANY
("Assignor")

By: Renee Bakos (SEAL)
Renee Bakos
AVP, Contract Analyst

STATE OF MN)
) SS:
COUNTY OF Hennepin)

The foregoing Memorandum of Assignment of Leases was acknowledged before me, the undersigned Notary Public, in the County of Hennepin this 28 day of August, 2014 by Renee Bakos, as an AVP of WELLS FARGO EQUIPMENT FINANCE, INC. d/b/a MIDWEST RAILCAR CAPITAL EQUIPMENT COMPANY, a Minnesota corporation.

Mary A. Broders
Notary Public

My commission expires: 1/31/18

[Notarial Seal] MARY A BRODERS
NOTARY PUBLIC - MINNESOTA
MY COMMISSION EXPIRES 01/31/18

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

MIDWEST RAILCAR CORPORATION
as Assignee

By: _____
Richard M. Folio
Executive Vice President

STATE OF MARYLAND)
) SS
CITY OF BALTIMORE)

The foregoing Memorandum of Assignment of Leases was acknowledged before me, the undersigned Notary Public, in the City of Baltimore this 27th day of August, 2014 by Richard M. Folio, as the Executive Vice President of Midwest Railcar Corporation, an Illinois corporation.

Deborah J Hooper
Notary Public

My commission expires:_____

[Notarial Seal]

DEBORAH J. HOOPER
NOTARY PUBLIC
BALTIMORE COUNTY MD
My Commission Expires
07/11/2018

Signature Page to Memorandum of Assignment of Leases

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: 9/2/14

Edward M Luria

Edward M. Luria