

RECORDATION NO. 31097-A FILED
FEBRUARY 28, 2014 03:45 PM
SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
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February 28, 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 Railcar Lease, dated as of February 28, 2014, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Schedule #3 to Master Net Railcar Lease being filed with the Board under Recordation Number 31097.

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

Assignor:	Midwest Railcar Corporation 4949 Autumn Oaks Drive, Suite B Maryville, IL 62062
Assignee:	The Huntington National Bank 105 East Fourth Street, Suite 200C Cincinnati, Ohio 45202

Section Chief
February 28, 2014
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A description of the railroad equipment covered by the enclosed document is:

194 railcars within the series CTRN 100079 – CTRN 100458 as set forth in the attachment to the document.

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

Memorandum of Assignment of Railcar Lease.

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

MEMORANDUM OF ASSIGNMENT OF RAILCAR LEASE
(Surface Transportation Board)

THIS MEMORANDUM OF ASSIGNMENT OF RAILCAR LEASE (this "Memorandum") dated as of February 28, 2014 is between MIDWEST RAILCAR CORPORATION (the "Assignor") and THE HUNTINGTON NATIONAL BANK (the "Assignee").

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

A. The Assignor, as lessor, has leased to Union Pacific Railroad Company, as lessee (the "Lessee"), one hundred ninety-four (194) railcars identified on Schedule 1 attached hereto (the "Railcars") under that certain Schedule #3 dated as of December 16, 2013 by and between Assignor, as lessor, and Lessee, as lessee, to the Master Net Railcar Lease dated as of May 8, 2013 by and between Assignor, as lessor and Lessee (collectively, as amended, the "Lease").

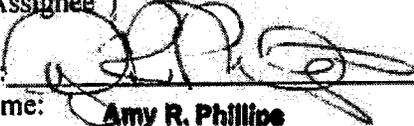
B. The Assignor, as assignor, and the Assignee, as assignee, are parties to that certain Assignment of Lessor's Interest in Lease, dated as of even date herewith, pursuant to which the Assignor as assigned to the Assignee the rights of "Lessor" under the Lease. The terms of the assignment are more particularly set forth in the above-referenced Assignment of Lessor's Interest in the Lease.

C. The parties hereto wish to show for public record this Memorandum and accordingly have caused this Memorandum to be executed by their officers thereunto duly authorized, as of the date first above written. This Memorandum 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.

[Signatures appear on the following pages]

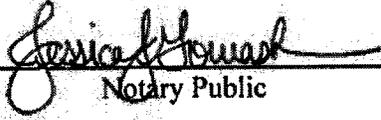
IN WITNESS WHEREOF, the parties have caused this Memorandum to be executed as of the first date herein above written.

THE HUNTINGTON NATIONAL BANK
("Assignee")

By:  (SEAL)
Name: **Amy R. Phillips**
Title: **Assistant Vice President**

STATE OF Ohio)
) SS:
COUNTY OF Franklin)

The foregoing Memorandum of Assignment of Railcar Lease was acknowledged before me, the undersigned Notary Public, in the County of Franklin this 25th day of February, 2014 by Amy R. Phillips, as an Assistant Vice Pres. of THE HUNTINGTON NATIONAL BANK, a national banking association.


Notary Public

My commission expires: January 3, 2016

[Notarial Seal]



JESSICA J. GOURASH
Notary Public, State of Ohio
My Comm Expires 01-03-2016

to Memorandum of Assignment of Railcar Lease

DESCRIPTION OF RAILCARS

One Hundred Ninety-four (194) railcars bearing the following reporting marks and numbers:

| Reporting Mark & Number |
|-------------------------|-------------------------|-------------------------|-------------------------|
| CTRN100079 | CTRN100195 | CTRN100272 | CTRN100379 |
| CTRN100082 | CTRN100196 | CTRN100274 | CTRN100381 |
| CTRN100084 | CTRN100197 | CTRN100276 | CTRN100382 |
| CTRN100090 | CTRN100198 | CTRN100277 | CTRN100383 |
| CTRN100092 | CTRN100199 | CTRN100278 | CTRN100384 |
| CTRN100096 | CTRN100200 | CTRN100279 | CTRN100386 |
| CTRN100097 | CTRN100202 | CTRN100280 | CTRN100387 |
| CTRN100106 | CTRN100203 | CTRN100285 | CTRN100388 |
| CTRN100107 | CTRN100204 | CTRN100286 | CTRN100389 |
| CTRN100110 | CTRN100208 | CTRN100287 | CTRN100390 |
| CTRN100117 | CTRN100210 | CTRN100291 | CTRN100392 |
| CTRN100118 | CTRN100213 | CTRN100293 | CTRN100393 |
| CTRN100120 | CTRN100214 | CTRN100296 | CTRN100395 |
| CTRN100124 | CTRN100216 | CTRN100300 | CTRN100396 |
| CTRN100125 | CTRN100218 | CTRN100304 | CTRN100397 |
| CTRN100128 | CTRN100219 | CTRN100305 | CTRN100399 |
| CTRN100129 | CTRN100223 | CTRN100310 | CTRN100402 |
| CTRN100130 | CTRN100225 | CTRN100311 | CTRN100404 |
| CTRN100133 | CTRN100226 | CTRN100312 | CTRN100405 |
| CTRN100135 | CTRN100228 | CTRN100314 | CTRN100408 |
| CTRN100137 | CTRN100229 | CTRN100317 | CTRN100409 |
| CTRN100140 | CTRN100230 | CTRN100318 | CTRN100410 |
| CTRN100143 | CTRN100231 | CTRN100319 | CTRN100412 |
| CTRN100145 | CTRN100232 | CTRN100320 | CTRN100413 |
| CTRN100146 | CTRN100234 | CTRN100323 | CTRN100415 |
| CTRN100148 | CTRN100235 | CTRN100324 | CTRN100416 |
| CTRN100149 | CTRN100236 | CTRN100331 | CTRN100420 |
| CTRN100152 | CTRN100239 | CTRN100335 | CTRN100422 |
| CTRN100153 | CTRN100241 | CTRN100337 | CTRN100425 |
| CTRN100154 | CTRN100243 | CTRN100339 | CTRN100426 |
| CTRN100155 | CTRN100244 | CTRN100340 | CTRN100429 |

| Reporting Mark & Number |
|-------------------------|-------------------------|-------------------------|-------------------------|
| CTRN100158 | CTRN100246 | CTRN100345 | CTRN100432 |
| CTRN100159 | CTRN100247 | CTRN100347 | CTRN100437 |
| CTRN100162 | CTRN100249 | CTRN100348 | CTRN100439 |
| CTRN100164 | CTRN100250 | CTRN100350 | CTRN100443 |
| CTRN100175 | CTRN100251 | CTRN100351 | CTRN100444 |
| CTRN100177 | CTRN100252 | CTRN100352 | CTRN100445 |
| CTRN100179 | CTRN100254 | CTRN100353 | CTRN100449 |
| CTRN100180 | CTRN100255 | CTRN100359 | CTRN100451 |
| CTRN100181 | CTRN100256 | CTRN100360 | CTRN100452 |
| CTRN100182 | CTRN100258 | CTRN100361 | CTRN100453 |
| CTRN100183 | CTRN100260 | CTRN100362 | CTRN100455 |
| CTRN100186 | CTRN100261 | CTRN100364 | CTRN100456 |
| CTRN100187 | CTRN100262 | CTRN100365 | CTRN100458 |
| CTRN100188 | CTRN100263 | CTRN100366 | |
| CTRN100190 | CTRN100264 | CTRN100369 | |
| CTRN100191 | CTRN100268 | CTRN100371 | |
| CTRN100192 | CTRN100269 | CTRN100373 | |
| CTRN100193 | CTRN100270 | CTRN100376 | |
| CTRN100194 | CTRN100271 | CTRN100378 | |