



~~CONFIDENTIAL~~ 27749-A

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~~SURFACE TRANSPORTATION BOARD~~

April 17, 2014

Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 "E" Street, S.W.
Washington, DC 20423-0001



Dear Section Chief:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301 (a) is one (1) original of a Memorandum of Assignment of Railcar Lease dated as of April 1, 2014, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the STB Recordation #27749.

The names and addresses of the parties to the document are as follows:

Assignor: Wells Fargo Equipment Finance, Inc.
733 Marquette Ave., Suite 700
Minneapolis, MN 55402

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

A description of the equipment covered by the document follows:

Sixty-Four (64) railcars with reporting marks and numbers as follows:

WRRC 355 – WRRC 423, Non-Inclusive

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

Memorandum of Assignment of Railcar Lease

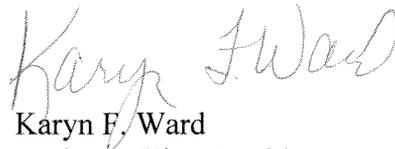
Chief, Section of Administration
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Also enclosed is a check in the amount of \$44.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to my attention.

Sincerely,

MIDWEST RAILCAR CORPORATION

A handwritten signature in cursive script that reads "Karyn F. Ward". The signature is written in black ink and is positioned above the printed name.

Karyn F. Ward
Assistant Vice-President
Credit & Contract Administration

MEMORANDUM OF ASSIGNMENT OF RAILCAR LEASE
(Surface Transportation Board)

~~SURFACE TRANSPORTATION BOARD~~

THIS MEMORANDUM OF ASSIGNMENT OF RAILCAR LEASE (this "Memorandum") dated as of April 1, 2014 is between WELLS FARGO EQUIPMENT FINANCE, INC. (the "Assignor") and MIDWEST RAILCAR CORPORATION (the "Assignee").

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

A. The Assignor, as lessor, has leased to Cemex, Inc., as lessee (the "Lessee"), sixty-four (64) open top hopper railcars identified on Schedule 1 attached hereto (the "Railcars") under that certain Schedule No. 14 dated as of July 19, 2007 which was made in connection to that certain Master Net Railcar Lease dated as of June 1, 2002, effective as of August 6, 2001, each by and between Assignor, as lessor, and Lessee, (collectively, 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.

Schedule 1

DESCRIPTION OF RAILCARS

Sixty-Four (64) railcars, bearing the following reporting marks and numbers:

Reporting Mark & Number	Reporting Mark & Number
WRRC 355	WRRC 389
WRRC 356	WRRC 390
WRRC 357	WRRC 391
WRRC 358	WRRC 393
WRRC 359	WRRC 394
WRRC 360	WRRC 395
WRRC 361	WRRC 396
WRRC 362	WRRC 397
WRRC 363	WRRC 398
WRRC 364	WRRC 399
WRRC 365	WRRC 400
WRRC 366	WRRC 401
WRRC 367	WRRC 402
WRRC 368	WRRC 403
WRRC 369	WRRC 404
WRRC 370	WRRC 405
WRRC 371	WRRC 407
WRRC 372	WRRC 409
WRRC 373	WRRC 410
WRRC 374	WRRC 411
WRRC 375	WRRC 412
WRRC 377	WRRC 413
WRRC 378	WRRC 414
WRRC 379	WRRC 415
WRRC 380	WRRC 416
WRRC 381	WRRC 417
WRRC 382	WRRC 418
WRRC 383	WRRC 419
WRRC 384	WRRC 420
WRRC 385	WRRC 421
WRRC 387	WRRC 422
WRRC 388	WRRC 423