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SURFACE TRANSPORTATION BOARD

May 27, 2008

Surface Transportation Board
Attn: Secretary
1925 K Street N.W.
Washington, D.C. 20423

Dear Secretary:

Enclosed for recordation are two (2) copies of a Partial Release, dated as of May 27, 2008. Please record as a secondary recordation.

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

Assignee: Everest Asset Management II, LLC
1391 Plaza Place, Suite C
Springdale, AR 72764

Assignor: United Bank and Trust
2600 South Thompson
Springdale, AR 72764
Attention: Clinton Ryan

A description of the railroad equipment covered by the enclosed document is: (1) 4000 Cubic Foot Gondola

EAMX 5023

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document.

Very truly yours,


Clinton Ryan
AVP Commercial Lending

PARTIAL RELEASE

SURFACE TRANSPORTATION BOARD

KNOW ALL MEN BY THESE PRESENTS: United Bank and Trust hereby releases all of its right, title and interest in and to, the railcars more specifically described as follows:

EAMX 5023

The primary documents(s) to which the PARTIAL release relates, are between United Bank and Trust and Everest Asset Management II, LLC, (Assignor/Assignee), were recorded with the Surface Transportation Board, under Recordation Number 26939 dated April 26, 2007.

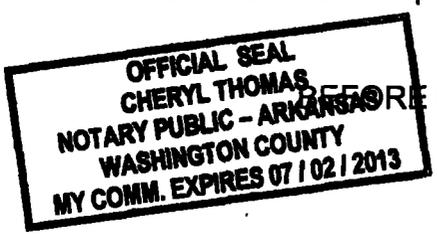
IN WITNESS WHEREOF, United Bank and Trust has hereunto set its name, by its proper office thereunto duly authorized, this 27th day of May, 2008.

UNITED BANK AND TRUST
By: [Signature]
Clinton Ryan

STATE OF ARKANSAS
COUNTY OF WASHINGTON

ss.

On this 27th day of May, 2008, personally appeared Clinton Ryan, to me personally known, who, being duly sworn, did say that he is the AVP Commercial Lending of United Bank and Trust, and that said instrument was signed by authority of its board of directors, and he acknowledged said instrument to be the free act and deed of said corporation.



BEFORE ME: [Signature]
Notary Public