

RECORDATION NO. 20682-C FILED

APR 28 '04

1-27 PM

SURFACE TRANSPORTATION BOARD

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

OF COUNSEL
URBAN A. LESTER

April 28, 2004

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment and Assumption Agreement, dated as of April 26, 2004, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the previously filed documents which were filed with the Board under Recordation Number 20682.

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

Assignor: Bank of America, National Association
(successor to NationsBank, N.A.)
c/o Banc of America Leasing & Capital, LLC
555 California Street
4th Floor
San Francisco, California 94105

Assignee: General Electric Capital Corporation
120 Long Ridge Road
Stamford, Connecticut 06927

Mr. Vernon A. Williams
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Page 2

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

200 gondola cars: WW 7001 – WW 7225.

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

Memorandum of Assignment and Assumption Agreement.

Also enclosed is a check in the amount of \$30.00 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,



Robert W. Alvord

RWA/anm
Enclosures

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MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT
SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT (the "Memorandum"), dated the 26th day of April, 2004, is made by Bank of America, National Association (successor to NationsBank, N.A.), Assignor, and General Electric Capital Corporation, Assignee.

W I T N E S S E T H:

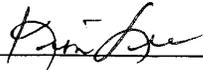
The Parties hereto have entered into that certain Assignment and Assumption Agreement (the "Assignment and Assumption Agreement") dated as of December 31, 2003;

Under the Assignment and Assumption Agreement, the Assignor has assigned all of its right, title and interest in and to certain railroad equipment and leases and beneficial interests therein to Assignee, and Assignee has accepted and assumed all duties and obligations of Assignor with respect thereto arising on or after the date thereof. The interests assigned in the Assignment and Assumption Agreement are defined, collectively, as the Assigned Owner Interests. The documents being assigned are identified in Exhibit A attached hereto. The railroad equipment subject to the Assignment and Assumption Agreement is identified in Exhibit B attached hereto.

The Parties wish to show for the public record the existence of the aforementioned Assignment and Assumption Agreement and the respective interests therein of the Parties.

IN WITNESS WHEREOF, the each of the Parties has caused this Memorandum to be executed by a duly authorized officer as of the day and year first above written.

BANK OF AMERICA, NATIONAL ASSOCIATION
(Successor to NationsBank, N.A.), Assignor

By: 

Name Kim Lee

Title: Managing Director

GENERAL ELECTRIC CAPITAL CORPORATION,
Assignee

By: _____

Name: _____

Title: _____

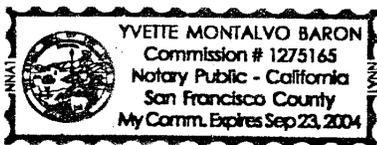
CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

State of California
County of San Francisco } ss.

On April 23rd, 2004, before me, Yvette Montalvo Baron, Notary Public
Date Name and Title of Officer (e.g., "Jane Doe, Notary Public")

personally appeared Kim Lee
Name(s) of Signer(s)

- personally known to me
 proved to me on the basis of satisfactory evidence



to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

Yvette Montalvo Baron
Signature of Notary Public

Place Notary Seal Above

OPTIONAL

Though the information below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent removal and reattachment of this form to another document.

Description of Attached Document

Title or Type of Document: _____

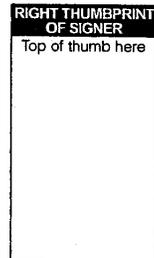
Document Date: _____ Number of Pages: _____

Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer

- Signer's Name: _____
- Individual
 Corporate Officer — Title(s): _____
 Partner — Limited General
 Attorney in Fact
 Trustee
 Guardian or Conservator
 Other: _____

Signer Is Representing: _____



IN WITNESS WHEREOF, the each of the Parties has caused this Memorandum to be executed by a duly authorized officer as of the day and year first above written.

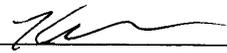
BANK OF AMERICA, NATIONAL ASSOCIATION
(Successor to NationsBank, N.A.), Assignor

By: _____

Name: _____

Title: _____

GENERAL ELECTRIC CAPITAL CORPORATION,
Assignee

By:  _____

Name: Keith A. Helming
Vice President

Title: _____

State of Connecticut

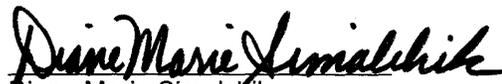
ss. (Stamford)

County of Fairfield

On this 26th day of April 2004, before me, Diane Marie Simalchik, the undersigned officer, personally appeared Keith A. Helming, who acknowledged himself to be a Vice President of General Electric Capital Corporation and that he as Vice President, being authorized so to do, executed the foregoing instrument for the purposes therein contained, by signing the name of the corporation by himself as Vice President.

In witness whereof I hereunto set my hand.

DIANE MARIE SIMALCHIK
NOTARY PUBLIC
MY COMMISSION EXPIRES NOV. 30, 2005


Diane Marie Simalchik
Notary Public

My Commission Expires:
November 30, 2005

EXHIBIT A

WINCHESTER AND WESTERN RAILROAD COMPANY

1. Master Equipment Lease Agreement, dated as of May 9, 1997, between NationsBank, N.A. and Winchester and Western Railroad Company.
2. Guaranty Agreement, dated May 9, 1997, among Unimin Corporation, NationsBank, N.A. and Winchester and Western Railroad Company.
3. Purchase Agreement Assignment, dated as of May 9, 1997, between Winchester and Western Railroad Company and NationsBank, N.A. with copy of Hopper Car Purchase Agreement.
4. Lease Supplement and Acceptance Certificate No. 1, dated as of May 9, 1997, between NationsBank, N.A. and Winchester and Western Railroad Company.
5. Warranty Bill of Sale, dated May 9, 1997, between Winchester and Western Railroad Company and NationsBank, N.A.
6. Lease Supplement and Acceptance Certificate No. 2, dated June 13, 1997, executed by NationsBank, N.A. and Winchester and Western Railroad Company.
7. Warranty Bill of Sale, dated June 13, 1997 from Winchester and Western Railroad Company and NationsBank, N.A.

EXHIBIT B
(Rec. No. 20682)

225 hopper cars WW 7001 -WW 7225