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REGISTRATION NO. 26238 FILED

MAR 09 '06 11-49 AM

SURFACE TRANSPORTATION BOARD

March 9, 2006

Secretary
Surface Transportation Board
1925 K Street, NW.
Washington, D.C. 20423

Dear Sir:

Enclosed for recording with the Surface Transportation Board is a Memorandum of Assignment Agreement dated 3/1/06 including the following parties and railroad equipment:

Assignee: Wells Fargo Equipment Finance, Inc.
733 Marquette Avenue
Minneapolis, MN 55402

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

Equipment: 35, 60' 100-ton Boxcars
MWCX 500178-500212

Please record this agreement as a primary document. The filing fee of \$33 is enclosed.

Summary: Memorandum of Assignment Agreement dated 3/1/06 between Wells Fargo Equipment Finance, Inc. as Assignee and Midwest Railcar Corporation as Assignor including 35, Boxcars marked MWCX 500178-500212.

Sincerely,



Mary Ann Oster
Research Consultant

Enclosure



Wells Fargo Equipment Finance, Inc.
733 Marquette Avenue
Investor's Building, Suite 700
Minneapolis, MN 55479-2048

Memorandum of Assignment

REGISTRATION NO. 26238 FILED

MAR 09 '06 11-49 AM

**MEMORANDUM OF
ASSIGNMENT AGREEMENT**

SURFACE TRANSPORTATION BOARD

This Memorandum of Assignment Agreement ("Memorandum of Assignment") made and entered into as of this 1st day of March, 2006, by and between Midwest Railcar Corporation, an Illinois corporation ("Assignor") and Wells Fargo Equipment Finance, Inc., a Minnesota corporation ("Assignee").

WITNESSETH

1. Assignor has agreed to assign to Assignee that certain Rider 13 GM3-13 made the 20th day December, 2005 under that certain Full Service Lease Agreement made effective the 15th day of February, 2002 between Assignor, as Lessor and General Mills Operations, Inc. as Lessee for Thirty Five (35) 60 ft., 100-ton, boxcars with 2 load dividers bearing the railroad reporting markings set forth on Schedule A hereto.

2. This Memorandum of Assignment Agreement shall be effective as of the date set forth below and shall be subject to the Lease Term, as defined in the Lease.

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum of Assignment to be executed and delivered by their duly authorized representatives as of the date set forth above, and shall be effective as of March 1, 2006.

Wells Fargo Equipment Finance, Inc.

By: [Signature]

Its: [Signature]

Midwest Railcar Corporation

By: [Signature]

Its: President & CEO

Schedule A

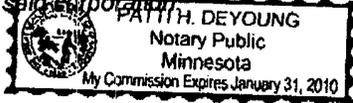
Thirty Five (35) 60 ft., 100-ton, boxcars with 2 load dividers per Car with the following markings:

MWCX 500178 – 500212, inclusive

STATE OF MINNESOTA
COUNTY OF HENNEPIN

On this 6th day of March, 2006 before me personally appeared,
Jacqueline P. Barragan to me personally known, who being by me duly sworn, says that (s/he) is the
AVP of Wells Fargo Equipment Finance, Inc., a Minnesota corporation, that said instrument was signed
on behalf of said corporation, and (s/he) acknowledged that the execution of the foregoing instrument was the free act and
deed of said corporation.

[Seal]



H. DeYoung
Notary Public

My commission expires: 1/31/2010

STATE OF MN
COUNTY OF Sherburne

On this 3 day of March, 2006 before me personally appeared,
Richard M. Murphy III to me personally known, who being by me duly sworn, says that s/he is the
President of Midwest Railcar Corporation, Illinois corporation, that said instrument was
signed on behalf of said corporation, and s/he acknowledged that the execution of the foregoing instrument was the free
act and deed of said corporation.

[Seal]

David L. Smith
Notary Public

My commission expires: 1-31-11

