

RECORDATION NO. 25682-E FILED

APR 22 '08 -3 24 PM

SURFACE TRANSPORTATION BOARD

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

April 22, 2008

Anne K. Quinlan, Esquire
Acting Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423-0001

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Bill of Sale (The Andersons -Schedule 23), dated as of April 18, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Assignment of Lessor's Interest in Lease Agreement (Schedule 23) being filed with the Board under Recordation Number 25682-D.

The name and address of the party to the enclosed document are:

Seller: Banc of America Leasing & Capital, LLC
One Financial Plaza
Providence, RT 02903

[Purchaser: Midwest Railcar Corporation
4949 Autumn Oaks Drive
Maryville, IL 62062]

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

188 covered hopper railcars within the series EEC 50005 - EEC 50992, NAHX 53149 - NAHX 63449 and NAHX 475068 - NAHX 510519 as more particularly set forth in the attachment to the document.

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

Bill of Sale (The Andersons -Schedule 23).

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 to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R. Alvord', with a stylized flourish at the end.

Robert W. Alvord

RWA/sem
Enclosures

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**BILL OF SALE
(The Andersons - Schedule 23)**

SURFACE TRANSPORTATION BOARD

KNOW ALL MEN BY THESE PRESENTS, that Banc of America Leasing & Capital, LLC, a Delaware limited liability company ("*Seller*"), pursuant and subject to that certain Purchase Agreement (The Andersons), dated as of April 18, 2008 (hereinafter referred to as, the "*Purchase Agreement*"), by and between Seller and Midwest Railcar Corporation ("*Purchaser*"), and in consideration of the transactions and mutual covenants set forth in the Purchase Agreement and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, for itself and its successors and assigns does hereby sell, transfer, convey and deliver all of Seller's right, title and interest in and to all of the items of tangible property included in the Purchased Assets as set forth on Schedule 1 hereto.

All capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Purchase Agreement.

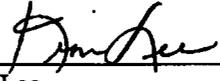
IT IS AGREED AND UNDERSTOOD BY AND BETWEEN PURCHASER AND SELLER THAT SELLER IS SELLING AND PURCHASER IS PURCHASING THE PURCHASED ASSETS ON THE TERMS AND IN THE CONDITION REPRESENTED AND WARRANTED IN THE PURCHASE AGREEMENT.

This Bill of Sale shall be governed by and shall be construed and enforced in accordance with the internal laws of the State of New York without regard to conflict-of-laws principles including all matters of construction, validity and performance.

[signature page follows]

IN WITNESS WHEREOF, Seller has caused the undersigned duly authorized signatory to execute this Bill of Sale (The Andersons - Schedule 23) this 18 day of April, 2008.

BANC OF AMERICA LEASING & CAPITAL, LLC

By: 
Name: Kim Lee
Title: Managing Director

[ATTACH NOTARY ACKNOWLEDGMENT]

SCHEDULE 1

DESCRIPTION OF RAILCARS:

One hundred eighty-eight (188) 4750 c.f. 100-ton covered hopper Railcars marked as follows:

EEC 50005, 50007, 50018, 50045, 50048, 50052, 50057, 50060, 50067, 50072, 50074, 50081, 50088, 50089, 50095, 50100, 50105, 50109, 50112, 50115, 50116, 50117, 50123, 50124, 50127, 50130, 50133, 50137, 50138, 50140, 50143, 50144, 50146, 50147, 50149, 50151, 50154, 50157, 50174, 50203, 50204, 50209, 50225, 50241, 50243, 50271, 50282, 50290, 50292, 50294, 50296, 50298, 50330, 50383, 50385, 50386, 50405, 50406, 50407, 50429, 50430, 50444, 50445, 50446, 50448, 50513, 50519, 50528, 50530, 50538, 50552, 50557, 50558, 50561, 50562, 50563, 50566, 50571, 50572, 50573, 50574, 50598, 50599, 50618, 50621, 50622, 50624, 50625, 50626, 50627, 50636, 50639, 50641, 50645, 50649, 50656, 50657, 50661, 50664, 50673, 50695, 50699, 50725, 50777, 50780, 50781, 50783, 50785, 50794, 50795, 50796, 50801, 50805, 50809, 50858, 50877, 50894, 50909, 50918, 50977, 50978, 50985, 50986, 50989, 50990 & 50992;

NAHX 475068, 475202, 475218, 475245, 475646, 475713, 476127, 476329, 476337, 476345, 476703, 476724, 476725, 476732, 476733, 476747, 476792, 478021, 478034, 478362, 478443, 478448, 478469, 478577, 478591, 478611, 478709, 478883, 478887, 478957, 479033, 479093, 479111, 479310, 479656, 479783, 480194, 480287, 480418, 481065, 481144, 482517, 482631, 483455, 485100, 510127, 510240, 510339, 510482, 510493, 510519, 53149, 56602, 56609, 57350, 57355, 57359, 57444, 57462, 63356, 63423 & 63449.

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 4/22/08



Robert W. Alvord