

RECORDATION NO. 26780-B FILED

JUL 03 '08 -9 00 AM

**SURFACE TRANSPORTATION BOARD**

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

OF COUNSEL  
URBAN A. LESTER

July 3, 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 Memorandum of Assignment, dated as of July 3, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the documents previously filed with the Board under Recordation Number 26780.

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

Assignor:	First Union Rail Corporation One O'Hare Center 6250 River Road, Suite 5000 Rosemont, IL 60018
Assignee:	Wachovia Financial Services, Inc. One First Union Center Charlotte, NC 28288

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

650 railcars: SRY 9330 - SRY 9499, GALX 6441 - GALX 6680 and HYWX 6001 - HYWX 6240.

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

Memorandum of Assignment.

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 "Alvord", with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/sem  
Enclosures

JUL 03 '08 -9 00 AM

**MEMORANDUM OF ASSIGNMENT**  
**(Surface Transportation Board)**

**SURFACE TRANSPORTATION BOARD**

THIS MEMORANDUM OF ASSIGNMENT effective as of July 3, 2008 ("Memorandum") is between First Union Rail Corporation ("Assignor") and Wachovia Financial Services, Inc. ("Assignee").

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

A. Assignor, as lessee, has leased from Wells Fargo Bank Northwest, National Association, as owner trustee, as lessor, certain railroad cars more particularly described on Schedules 1 and 2 attached hereto pursuant to Lease Supplement No. 1 and Lease Supplement No. 2 to that certain Equipment Lease Agreement (FURC Trust No. 2007-1B), each dated as of January 30, 2007 (hereinafter together as amended, modified, supplemented and or replaced from time to time as the "Lease"), evidence of which has been recorded pursuant to Memorandum of Equipment Lease Agreement, Lease Supplement No. 1 and Lease Supplement No. 2 with the Surface Transportation Board on January 30, 2007 and assigned recordation number 26780.

B. Assignor and Assignee are parties to that certain Assignment and Assumption Agreement (FURC Trust No. 2007-1B) dated as of the effective date hereof, pursuant to which Assignor has assigned all of its right, title, interest and obligations in and to the Lease and Assignee has assumed the obligations of Assignor under 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.

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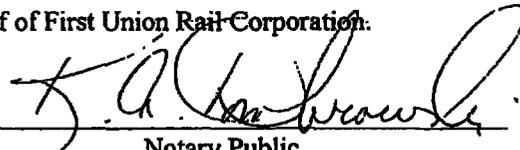
IN WITNESS WHEREOF, the parties have caused this Memorandum to be executed as of the first date herein above written.

FIRST UNION RAIL CORPORATION

By:   
Name: John J. Thomas  
Title: President

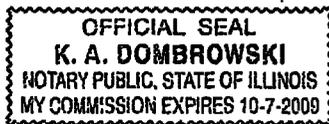
STATE OF ILLINOIS )  
                                  ) ss:  
COUNTY OF COOK )

The foregoing Memorandum was acknowledged before me, the undersigned Notary Public, in the County of Cook this 27 day of May, 2008 by John J. Thomas, as President of First Union Rail Corporation, a North Carolina corporation, on behalf of First Union Rail Corporation.

  
Notary Public

My commission expires: 10-7-2009

[Notarial Seal]





**Schedule 1**

Description of Equipment under Lease Supplement No. 1

<b>Basic Group</b>	<b>Equipment Description</b>	<b>Unit Mark</b>	<b>Unit Nos.</b>	<b># of Units</b>	<b>Builder</b>
<b>A</b>	Box Cars - 50'-6" Plate "F", with 10' plug doors, 286,000 lb. GRL (A405)	<b>SRY</b>	009330-009499 (both inclusive)	170	Trinity Industries, Inc.

**Schedule 2**

Description of Equipment under Lease Supplement No. 2

<b>Basic Group</b>	<b>Equipment Description</b>	<b>Unit Mark</b>	<b>Unit Nos.</b>	<b># of Units</b>	<b>Builder</b>
<b>B</b>	Open Hoppers, 4207 cu. ft. aluminum, automatic discharge, 286,000 lb. GRL (K341)	<b>GALX HYWX</b>	006441-006680 (both inclusive); 006001-006240	480	Trinity Industries, Inc.

**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: 7/3/08



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Robert W. Alvord