

RECORDATION NO. 27155-c 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 27155.

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

Anne K. Quinlan, Esquire
July 3, 2008
Page 2

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

758 railcars: FURX 931365 - FURX 931484, CAGY 4001 - CAGY 4050, CAGY 7001 - CAGY 7050, KCS 720000 - KCS 720149, TILX 194195 - 194294, TILX 195795 - TILX 195844 and within the series CEFX 64685 - CEFX 64798, RWSX 7202 - RWSX 7320, NDYX 863336 - NDYX 863398 and TILX 637783 - TILX 637902 as more particularly set forth in the attachment to the document

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,



Robert W. Alvord

RWA/sem
Enclosures

MEMORANDUM OF ASSIGNMENT
(Surface Transportation Board)

JUL 03 '08 -9 00 AM

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, 2, 3, 4 and 5 attached hereto pursuant to Lease Supplement No. 1, Lease Supplement No. 2, Lease Supplement No. 3, Lease Supplement No. 4 and Lease Supplement No. 5 to that certain Equipment Lease Agreement (FURC Trust No. 2007-2A), each dated as of September 12, 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 and Lease Supplement No. 1, Lease Supplement No. 2, Lease Supplement No. 3, Lease Supplement No. 4 and Lease Supplement No. 5 with the Surface Transportation Board ("STB") on September 12, 2007 and assigned recordation number 27155, as amended, evidence of which has been recorded pursuant to Amendment No. 1 to Memorandum of Equipment Lease Agreement, Lease Supplement No. 1, Lease Supplement No. 2, Lease Supplement No. 3, Lease Supplement No. 4 and Lease Supplement No. 5 with the STB on February 21, 2008 and assigned recordation number 27155-B.

B. Assignor and Assignee are parties to that certain Assignment and Assumption Agreement (FURC Trust No. 2007-2A) 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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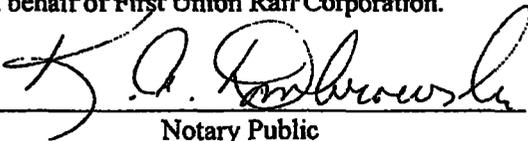
IN WITNESS WHEREOF, the parties have caused this Memorandum to be executed as of the first date herein above written.

FIRST UNION RAIL CORPORATION

By: 
Name: John J. Thomas
Title: President

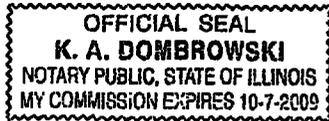
STATE OF ILLINOIS)
) ss:
COUNTY OF COOK)

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

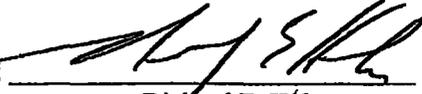
My commission expires: 10-7-2009

[Notarial Seal]



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

WACHOVIA FINANCIAL SERVICES, INC.

By: 
Name: Richard E. Kohn
Title: Managing Director

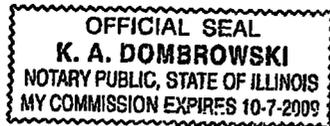
STATE OF)
) ss:
COUNTY OF)

The foregoing Memorandum was acknowledged before me, the undersigned Notary Public, in the County of Cook this 29 day of May, 2008 by Richard E. Kohn, as Managing Director of Wachovia Financial Services, Inc., a North Carolina corporation, on behalf of Wachovia Financial Services, Inc.


Notary Public

My commission expires: 10-7-2009

[Notarial Seal]



Schedule 1

Description of Equipment under Lease Supplement No. 1

Basic Group	Equipment Description	Unit Mark	Unit Nos.	# of Units	Builder
A	Aluminum Coal Hoppers, 4,200 cu.ft., equipped with rapid discharge gates and rotary couplers, 286,000 lb. GRL (K341)	CEFX	See Schedule 1-A attached hereto	118	Johnstown America

Schedule 2

Description of Equipment under Lease Supplement No. 2

Basic Group	Equipment Description	Unit Mark	Unit Nos.	# of Units	Builder
B	Open Hoppers, Aluminum AutoFlood III™, rotary, automatic discharge, 4,200 cu.ft., 286,000 lb. GRL (K341)	FURX	931365-931484 (both inclusive)	120	FreightCar America, Inc.

Schedule 3

Description of Equipment under Lease Supplement No. 3

Basic Group	Equipment Description	Unit Mark	Unit Nos.	# of Units	Builder
C	Covered Coil Cars with steel insulated covers, 286,000 lb. GRL (E241), 100 cars with 4 coil stops and 150 cars with 6 coil stops	CAGY KCS CAGY	004001-004050 (both inclusive); 720000-720149 (both inclusive); and 007001-007050 (both inclusive)	250	National Steel Car Ltd.

Schedule 4

Description of Equipment under Lease Supplement No. 4

Basic Group	Equipment Description	Unit Mark	Unit Nos.	# of Units	Builder
D	6,351 cu. ft. Covered Hoppers equipped with four 42" x 42" gates, 286,000 lb. GRL (C114)	TILX	See Schedule 4-A attached hereto	120	Trinity Industries, Inc.

Schedule 5

Description of Equipment under Lease Supplement No. 5

Basic Group	Equipment Description	Unit Mark	Unit Nos.	# of Units	Builder
E	DOT 111A100W1 30,000 gallon, non-insulated, non-coiled Tank Cars (T108)	TILX	194195-194294 (both inclusive); and 195795-195844 (both inclusive)	150	Trinity Industries, Inc.

Schedule 1-A

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CEFX	064705
CEFX	064706
CEFX	064716
CEFX	064727
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CEFX	064798
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Schedule 4-A

TILX	637783
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NDYX	863368
NDYX	863370
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NDYX	863398

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



Robert W. Alvord