

LAW OFFICES OF
LOUIS E. GITOMER

LOUIS E. GITOMER
LOU_GITOMER@VERIZON.NET

THE ADAMS BUILDING, SUITE 301
600 BALTIMORE AVENUE
TOWSON, MARYLAND 21204-4022
(202) 466-6532
FAX (410) 332-0885

December 23, 2008

Honorable Anne K. Quinlan
Acting Secretary
Surface Transportation Board
Washington, DC 20423

RECORDATION NO. 27666-D **FILED**

DEC 23 '08 -4 08 PM

Dear Acting Secretary Quinlan:

SURFACE TRANSPORTATION BOARD

I have enclosed for e-filing the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Master Assignment Agreement, a secondary document, dated as of December 23, 2008. The primary document to which this is connected is recorded under Recordation No. 27666. We request that this document be recorded under Recordation No. 27666-D.

The names and addresses of the parties to the Memorandum of Master Assignment Agreement are:

Assignor:

National City Commercial Capital Company, LLC
2720 Sugarloaf Club Drive
Duluth, GA 30097

Assignee:

BB&T Equipment Finance Corporation
102 W Pennsylvania Avenue
Towson, MD 21204

A description of the equipment covered by the Memorandum of Master Assignment Agreement consists of 21 SD40-2 locomotives numbered ICE 6423, 6424, and 6426-6446, inclusive, two SD40-3 locomotives numbered DME 6052 and 6054, and two GP38-3 locomotives numbered DME 3833 and 3834.

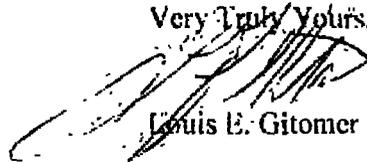
Honorable Anne K. Quinlan
December 23, 2008
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A fee of \$41.00 is enclosed. Please return one copy by email to:

Louis E. Gitomer
600 Baltimore Avenue, Suite 301
Towson, MD 21204
Lou_Gitomer@verizon.net

A short summary of the document to appear in the index follows: Memorandum of Master Assignment Agreement between National City Commercial Capital Company, LLC, 2720 Sugarloaf Club Drive, Duluth, GA 30097, and BB&T Equipment Finance Corporation, 102 W Pennsylvania Avenue, Towson, MD 21204, covering 21 SD40-2 locomotives numbered ICE 6423, 6424, and 6426-6446, inclusive, two SD40-3 locomotives numbered DME 6052 and 6054, and two GP38-3 locomotives numbered DMF 3833 and 3834.

Very Truly Yours.



Louis E. Gitomer

Enclosure

DEC 23 '08 -4 08 PM

MEMORANDUM OF MASTER ASSIGNMENT AGREEMENT

SURFACE TRANSPORTATION BOARD

This MEMORANDUM OF MASTER ASSIGNMENT AGREEMENT, dated as of December 23, 2008 (this "Agreement"), is between National City Commercial Capital Company, LLC ("NCCCC"), as assignor, an Indiana corporation, and BB&T Equipment Finance Corporation ("BB&T"), as assignee, a North Carolina corporation.

WITNESSETH:

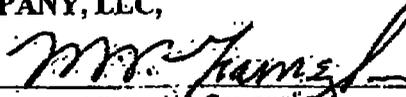
1. NCCCC, as lessor, entered into a Memorandum of Lease Agreement dated as of September 30, 2008 (the "Lease"), with the Dakota, Minnesota and Eastern Railroad Corporation, as lessee, which was recorded at the Surface Transportation Board on September 30, 2008 under Recordation No. 27666 for 21 SD40-2 locomotives numbered ICE 6423, 6424, and 6426-6446, inclusive; two SD40-3 locomotives numbered DME 6052 and 6054, and two GP38-3 locomotives numbered DME 3833 and 3834 (the "Locomotives").

2. In consideration of the premises and the agreements herein contained and other good and valuable consideration, the receipt of which is hereby acknowledged, NCCCC does hereby sell, transfer and assign to BB&T, all of NCCCC's rights, title and interest in and to the Locomotives, subject to the terms and conditions of the Master Assignment Agreement, dated as of December 18, 2008 between NCCCC and BB&T and BB&T is accepting all of the same, in each such case to the extent attributable to the period commencing on and continuing after the consummation of such assignment and acceptance on December 23, 2008 and NCCCC shall have no interest or authority of any nature regarding the Locomotives. NCCCC is not transferring, and BB&T is not assuming, any obligations or liabilities of NCCCC under or in any way related to the Lease that occurred before the Effective Date.

3. This Memorandum of Master Assignment Agreement may be executed in any number of counterparts, each of which shall be an original, all of which when taken together shall constitute one agreement binding on all parties, notwithstanding that all parties are not signatories to the same counterpart.

IN WITNESS WHEREOF, each of the parties hereto has caused this Memorandum of Master Assignment to be executed by its duly authorized officer as of the date first written above.

**NATIONAL CITY COMMERCIAL CAPITAL
COMPANY, LLC,**

By: 
Name: Michael V. Gramaglia
Title: Vice President

**BB&T EQUIPMENT FINANCE
CORPORATION**

By: _____
Name: _____
Title: _____

IN WITNESS WHEREOF, each of the parties hereto has caused this Memorandum of Master Assignment to be executed by its duly authorized officer as of the date first written above.

**NATIONAL CITY COMMERCIAL CAPITAL
COMPANY, LLC**

By: _____
Name: _____
Title: _____

**BB&T EQUIPMENT FINANCE
CORPORATION**

By:  _____
Name: _____
Title: **CONSTANCE W. LANGASTER**
SENIOR VICE PRESIDENT

STATE OF OHIO)
) ss.:
COUNTY OF HAMILTON)

On this 19th day of December 2008, before me, Charlene F. Swingle, the undersigned Notary Public, personally appeared Michael V. Gramaglia personally known to me to be the person who executed the within instrument as Vice President on behalf of National City Commercial Capital Company, LLC, and acknowledged to me that the corporation executed it.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.



CHARLENE F. SWINGLE
Notary Public, State of Ohio
My commission expires 10/14/2009

Charlene F. Swingle
Name: Charlene F. Swingle
Notary Public

My Commission Expires: October 14, 2009
Residing in: Hamilton County

STATE OF MARYLAND)
) ss.:
COUNTY OF BALTIMORE)

On this 19 day of December 2008, before me, Kathryn F. Becker, the undersigned Notary Public, personally appeared Constance W. Lancaster personally known to me to be the person who executed the within instrument as Senior Vice President on behalf of BB&T Equipment Finance Corporation, and acknowledged to me that the corporation executed it.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

 _____

Name: Kathryn F. Becker
Notary Public

My Commission Expires: 10-21-2011
Residing in: Baltimore County