RECORDATION NO 22468-G FILD
September 17, 2013 09:30 AM
SURFACE TRANSPORTATION BOARD

ALVORD AND ALVORD
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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)
ROBERT W. ALVORD (2011)

September 16, 2013

Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment and Assumption Agreement, dated as of August 15, 2013, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease previously filed with the Board under Recordation Number 22468-F.

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

Assignor: First Union Rail Corporation
6250 River Road, Suite 5000
Rosemont, IL 60018

Assignee: Helm Financial Corporation
505 Sansome Street, Suite 1800
San Francisco, CA 94111

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

180 gondola railcars within the series ICE 17000 – ICE 17249 as set forth in the attachment to the document (not including casualty ICE 17080).

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

Memorandum of Assignment and Assumption Agreement.

Also enclosed is a check in the amount of $42.00 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,

Edward M. Luria

EML/sem
Enclosures

RECORDATION NO 22468-G FILD
September 17, 2013 09:30 AM
SURFACE TRANSPORTATION BOARD

**MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT**

THIS MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT dated as of this 15th day of August, 2013, is made by First Union Rail Corporation, with an address at 6250 River Road, Suite 5000, Rosemont, IL 60018 (the "Assignor"), and Helm Financial Corporation, with an address at 505 Sansome Street, Suite 1800, San Francisco, California 94111 ("Assignee", and together with the Assignor, the "Parties").

**WITNESSETH:**

The Parties entered into an assignment and assumption agreement (the Assignment and Assumption Agreement") dated as of the date hereof;

Under the Assignment and Assumption Agreement, the Assignor assigned its right, title and interest in and to certain railroad equipment and leases and beneficial interests therein listed on each Schedule attached hereto to Assignee, and Assignee has accepted and assumed all duties and obligations of Assignor with respect thereto arising on or after the date hereof. The railroad equipment is described in Exhibit A on each Schedule. The documents filed with the Surface Transportation Board ("STB") relating to the railroad equipment on each Schedule are set forth in Exhibit B hereto on each Schedule. Railcars previously included in the assigned leases but now removed are listed in Exhibit C in each applicable Schedule.

The Parties wish to show for the public record the existence of the aforementioned Assignment and Assumption Agreement, and the respective interests therein of the Parties and accordingly the Parties have caused this Memorandum to be executed by their respective duly authorized officers, as of the date first above written.

We certify that we hold the titles set forth below, that this instrument was signed on behalf of the parties named immediately above our respective signatures by authority of the Board of Directors of such party, and we acknowledge that the execution of the foregoing instrument was the free act and deed of the party we each represent. We further declare under penalty of perjury that the foregoing is true and correct.

FIRST UNION RAIL CORPORATION

By: _____
Name: Rick Grossman
Title: Vice President - Equipment

HELM FINANCIAL CORPORATION

By: _____
Name: _____
Title: _____

**MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT**

THIS MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT dated as of this 15th day of August, 2013, is made by First Union Rail Corporation, with an address at 6250 River Road, Suite 5000, Rosemont, IL 60018 (the "Assignor"), and Helm Financial Corporation, with an address at 505 Sansome Street, Suite 1800, San Francisco, California 94111 ("Assignee", and together with the Assignor, the "Parties").

**WITNESSETH:**

The Parties entered into an assignment and assumption agreement (the Assignment and Assumption Agreement") dated as of the date hereof;

Under the Assignment and Assumption Agreement, the Assignor assigned its right, title and interest in and to certain railroad equipment and leases and beneficial interests therein listed on each Schedule attached hereto to Assignee, and Assignee has accepted and assumed all duties and obligations of Assignor with respect thereto arising on or after the date hereof. The railroad equipment is described in Exhibit A on each Schedule. The documents filed with the Surface Transportation Board ("STB") relating to the railroad equipment on each Schedule are set forth in Exhibit B hereto on each Schedule. Railcars previously included in the assigned leases but now removed are listed in Exhibit C in each applicable Schedule.

The Parties wish to show for the public record the existence of the aforementioned Assignment and Assumption Agreement, and the respective interests therein of the Parties and accordingly the Parties have caused this Memorandum to be executed by their respective duly authorized officers, as of the date first above written.

We certify that we hold the titles set forth below, that this instrument was signed on behalf of the parties named immediately above our respective signatures by authority of the Board of Directors of such party, and we acknowledge that the execution of the foregoing instrument was the free act and deed of the party we each represent. We further declare under penalty of perjury that the foregoing is true and correct.

FIRST UNION RAIL CORPORATION

By: _____
Name: _____
Title: _____

HELM FINANCIAL CORPORATION

By: _____
Name: Courtney A. O'H. Williams
Title: President and CEO

SCHEDULE 1

Exhibit A

Railcars

Fifteen (15) bulkhead flat car railcars marked and numbered:

NOKL 725000
NOKL 725002
NOKL 725005
NOKL 725006
NOKL 725009
NOKL 725010
NOKL 725014
NOKL 725015
NOKL 725016
NOKL 725017
NOKL 725024
NOKL 725025
NOKL 725027
NOKL 725030
NOKL 725033

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated October 23, 2002, between First Union Rail Corporation, Lessor, and Alaska Railroad Corporation, Lessee, filed with the Board on November 22, 2002 at 11:06 a.m. under Recordation Number 20818-B.

SCHEDULE 2

Exhibit A

Railcars

Twelve (12) covered, plastic pellets hopper railcars marked and numbered:

| | |
|---|---|
| FURX 878353 | FURX 878376 |
| FURX 878354 | FURX 878389 |
| FURX 878368 | FURX 878393 |
| FURX 878369 | FURX 878395 |
| FURX 878370 | FURX 878396 |
| FURX 878374 | FURX 878398 |

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated July 20, 2012, between First Union Rail Corporation, Lessor, and Asahi Kasei Plastic North America, Inc., Lessee, filed with the Board on September 4, 2012 at 1:17 p.m. under Recordation Number 27121-A.

SCHEDULE 3

Exhibit A

Railcars

Eighteen (18) gondola railcars marked and numbered:

| | |
|---|---|
| NOKL 315715 | NOKL 315732 |
| NOKL 315717 | NOKL 315734 |
| NOKL 315719 | NOKL 315738 |
| NOKL 315721 | NOKL 315744 |
| NOKL 315722 | NOKL 315754 |
| NOKL 315723 | NOKL 315755 |
| NOKL 315724 | NOKL 315757 |
| NOKL 315725 | NOKL 315759 |
| NOKL 315730 | NOKL 315761 |

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated August 6, 2008, between First Union Rail Corporation, Lessor, and Buffalo & Pittsburgh Railroad, Inc., Lessee, filed with the Board on September 26, 2008 at 2:22 p.m. under Recordation Number 27655.

SCHEDULE 4

Exhibit A

Railcars

One hundred ten (110) gondola railcars marked and numbered:

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1 | NOKL | 315000 | 38 | NOKL | 315807 | 75 | SMW | 315088 |
| 2 | NOKL | 315004 | 39 | NOKL | 315810 | 76 | SMW | 315098 |
| 3 | NOKL | 315005 | 40 | NOKL | 315813 | 77 | SMW | 315246 |
| 4 | NOKL | 315007 | 41 | NOKL | 315814 | 78 | SMW | 315460 |
| 5 | NOKL | 315008 | 42 | NOKL | 315815 | 79 | SMW | 315461 |
| 6 | NOKL | 315009 | 43 | NOKL | 315824 | 80 | SMW | 315465 |
| 7 | NOKL | 315012 | 44 | NOKL | 315825 | 81 | SMW | 315467 |
| 8 | NOKL | 315014 | 45 | NOKL | 315827 | 82 | SMW | 315474 |
| 9 | NOKL | 315015 | 46 | NOKL | 315834 | 83 | SMW | 315481 |
| 10 | NOKL | 315017 | 47 | NOKL | 315836 | 84 | SMW | 315496 |
| 11 | NOKL | 315018 | 48 | NOKL | 315837 | 85 | SMW | 315497 |
| 12 | NOKL | 315023 | 49 | NOKL | 315838 | 86 | SMW | 315505 |
| 13 | NOKL | 315026 | 50 | NOKL | 315839 | 87 | SMW | 315515 |
| 14 | NOKL | 315030 | 51 | NOKL | 315840 | 88 | SMW | 315516 |
| 15 | NOKL | 315032 | 52 | NOKL | 315842 | 89 | SMW | 315531 |
| 16 | NOKL | 315033 | 53 | NOKL | 315843 | 90 | SMW | 315544 |
| 17 | NOKL | 315036 | 54 | NOKL | 315846 | 91 | SMW | 315551 |
| 18 | NOKI. | 315040 | 55 | NOKL | 315850 | 92 | SMW | 315564 |
| 19 | NOKL | 315041 | 56 | NOKL | 315851 | 93 | SMW | 315569 |
| 20 | NOKL | 315047 | 57 | NOKL | 315854 | 94 | SMW | 315572 |
| 21 | NOKL | 315111 | 58 | NOKI, | 315856 | 95 | SMW | 315577 |
| 22 | NOKL | 315202 | 59 | NOKL | 315857 | 96 | SMW | 315587 |
| 23 | NOKL | 315208 | 60 | NOKL | 315858 | 97 | SMW | 315593 |
| 24 | NOKL | 315602 | 61 | NOKL | 315859 | 98 | SMW | 315594 |
| 25 | NOKL | 315614 | 62 | NOKL | 315860 | 99 | SMW | 315596 |
| 26 | NOKL | 315726 | 63 | NOKL | 315861 | 100 | SMW | 315711 |
| 27 | NOKL | 315728 | 64 | NOKL | 315862 | 101 | SMW | 315764 |
| 28 | NOKL | 315736 | 65 | NOKL | 315864 | 102 | SMW | 315765 |
| 29 | NOKL | 315737 | 66 | NOKL | 315865 | 103 | SMW | 315766 |
| 30 | NOKL | 315739 | 67 | NOKL | 315866 | 104 | SMW | 315770 |
| 31 | NOKL | 315745 | 68 | NOKL | 315867 | 105 | SMW | 315775 |
| 32 | NOKL | 315748 | 69 | NOKL | 315868 | 106 | SMW | 315778 |
| 33 | NOKI. | 315752 | 70 | NOKL | 315869 | 107 | SMW | 315781 |
| 34 | NOKL | 315802 | 71 | NOKL | 315872 | 108 | SMW | 315783 |
| 35 | NOKL | 315803 | 72 | NOKL | 315874 | 109 | SMW | 315790 |
| 36 | NOKL | 315804 | 73 | SMW | 315051 | 110 | SMW | 315791 |
| 37 | NOKL | 315806 | 74 | SMW | 315085 | | | |

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated November 1, 2012, between First Union Rail Corporation, Lessor, and Rarus Railway, LLC d/b/a Butte, Anaconda and Pacific Railway Co., Lessee, filed with the Board on May 10, 2013 at 1:05 p.m. under Recordation Number 30723.

SCHEDULE 5

Exhibit A

Railcars

Thirty eight (38) Plate F boxcar railcars marked and numbered:

| | | | |
|---|---|---|---|
| 1 | NOKL 571100 | 20 | NOKL 571158 |
| 2 | NOKL 571102 | 21 | NOKL 571160 |
| 3 | NOKL 571105 | 22 | NOKL 571162 |
| 4 | NOKL 571111 | 23 | NOKL 571164 |
| 5 | NOKL 571114 | 24 | NOKL 571166 |
| 6 | NOKL 571115 | 25 | NOKL 571167 |
| 7 | NOKL 571120 | 26 | NOKL 571170 |
| 8 | NOKL 571121 | 27 | NOKL 571171 |
| 9 | NOKL 571123 | 28 | NOKL 571172 |
| 10 | NOKL 571129 | 29 | NOKL 571173 |
| 11 | NOKL 571130 | 30 | NOKL 571174 |
| 12 | NOKL 571135 | 31 | NOKL 571178 |
| 13 | NOKL 571136 | 32 | NOKL 571182 |
| 14 | NOKL 571138 | 33 | NOKL 571183 |
| 15 | NOKL 571145 | 34 | NOKL 571185 |
| 16 | NOKL 571148 | 35 | NOKL 571186 |
| 17 | NOKL 571150 | 36 | NOKL 571189 |
| 18 | NOKL 571153 | 37 | NOKL 571195 |
| 19 | NOKL 571154 | 38 | NOKL 571199 |

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated June 21, 2012, between First Union Rail Corporation, Lessor, and Cascade & Columbia River Railroad Co., Lessee, filed with the Board on November 3, 2006 at 2:26 p.m. under Recordation Number 22581-JJJJ.

SCHEDULE 6

Exhibit A

Railcars

Ninety (90) Plate C boxcar railcars marked and numbered:

| | | | | | |
|---|---|---|---|---|---|
| 1 | NOKL 088151 | 31 | SMW 536006 | 61 | SMW 536123 |
| 2 | NOKL 088152 | 32 | SMW 536007 | 62 | SMW 536125 |
| 3 | NOKL 088155 | 33 | SMW 536011 | 63 | SMW 536128 |
| 4 | NOKL 088157 | 34 | SMW 536012 | 64 | SMW 536139 |
| 5 | NOKL 088158 | 35 | SMW 536013 | 65 | SMW 536143 |
| 6 | NOKL 088159 | 36 | SMW 536015 | 66 | SMW 536145 |
| 7 | NOKL 088162 | 37 | SMW 536016 | 67 | SMW 536150 |
| 8 | NOKL 088170 | 38 | SMW 536017 | 68 | SMW 536156 |
| 9 | NOKL 088172 | 39 | SMW 536018 | 69 | SMW 536157 |
| 10 | NOKL 088173 | 40 | SMW 536020 | 70 | SMW 536158 |
| 11 | NOKL 088174 | 41 | SMW 536023 | 71 | SMW 536159 |
| 12 | NOKL 088181 | 42 | SMW 536036 | 72 | SMW 536161 |
| 13 | NOKL 088185 | 43 | SMW 536039 | 73 | SMW 536165 |
| 14 | NOKL 088186 | 44 | SMW 536053 | 74 | SMW 536168 |
| 15 | NOKL 088187 | 45 | SMW 536054 | 75 | SMW 536169 |
| 16 | NOKL 088191 | 46 | SMW 536055 | 76 | SMW 536173 |
| 17 | NOKL 088194 | 47 | SMW 536068 | 77 | SMW 536174 |
| 18 | NOKL 088197 | 48 | SMW 536070 | 78 | SMW 536175 |
| 19 | NOKL 088199 | 49 | SMW 536077 | 79 | SMW 536178 |
| 20 | NOKL 088201 | 50 | SMW 536079 | 80 | SMW 536179 |
| 21 | NOKL 088202 | 51 | SMW 536083 | 81 | SMW 536188 |
| 22 | NOKL 088204 | 52 | SMW 536087 | 82 | SMW 536189 |
| 23 | NOKL 088205 | 53 | SMW 536096 | 83 | SMW 536192 |
| 24 | NOKL 088208 | 54 | SMW 536098 | 84 | SMW 536194 |
| 25 | NOKL 088209 | 55 | SMW 536100 | 85 | SMW 536199 |
| 26 | NOKL 088210 | 56 | SMW 536110 | 86 | SMW 536203 |
| 27 | NOKL 088213 | 57 | SMW 536111 | 87 | SMW 536205 |
| 28 | NOKL 088214 | 58 | SMW 536118 | 88 | SMW 536211 |
| 29 | NOKL 088216 | 59 | SMW 536121 | 89 | SMW 536212 |
| 30 | NOKL 088217 | 60 | SMW 536122 | 90 | SMW 536217 |

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated March 9, 2012, between First Union Rail Corporation, Lessor, and Chattahoochee Industrial Railroad, Lessee, filed with the Board on April 25, 2012 at 3:53 p.m. under Recordation Number 30193.

SCHEDULE 7

Exhibit A

Railcars

Ninety (90) general service flat car railcars, marked and numbered:

CSS 19000-19089, inclusive

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated November 21, 2008, between First Union Rail Corporation, Lessor, and Chicago SouthShore & South Bend Railroad, Lessee, filed with the Board on December 22, 2008 at 10:46 a.m. under Recordation Number 27765.

SCHEDULE 8

Exhibit A

Railcars

One hundred (100) grain covered hopper railcars marked and numbered:

| | | | | | |
|---|---|---|---|---|---|
| FURX | 818728 | FURX | 826578 | FURX | 830682 |
| FURX | 820520 | FURX | 826597 | FURX | 830694 |
| FURX | 820898 | FURX | 826601 | FURX | 830756 |
| FURX | 820984 | FURX | 826604 | FURX | 830814 |
| FURX | 820990 | FURX | 826608 | FURX | 830869 |
| FURX | 821007 | FURX | 826632 | FURX | 830890 |
| FURX | 821741 | FURX | 826638 | FURX | 830917 |
| FURX | 821766 | FURX | 827031 | FURX | 830918 |
| FURX | 821883 | FURX | 827036 | FURX | 830929 |
| FURX | 822024 | FURX | 827098 | FURX | 830983 |
| FURX | 822037 | FURX | 827364 | FURX | 831030 |
| FURX | 822071 | FURX | 827447 | FURX | 831062 |
| FURX | 822181 | FURX | 827582 | FURX | 832047 |
| FURX | 822192 | FURX | 827639 | FURX | 832116 |
| FURX | 822948 | FURX | 827686 | FURX | 832120 |
| FURX | 823116 | FURX | 827857 | FURX | 832145 |
| FURX | 823827 | FURX | 827964 | FURX | 832156 |
| FURX | 824158 | FURX | 828231 | FURX | 832169 |
| FURX | 824244 | FURX | 828416 | FURX | 832191 |
| FURX | 824285 | FURX | 828424 | FURX | 832307 |
| FURX | 824318 | FURX | 828472 | FURX | 832314 |
| FURX | 824364 | FURX | 828513 | FURX | 832508 |
| FURX | 824417 | FURX | 828534 | FURX | 832577 |
| FURX | 824432 | FURX | 829407 | FURX | 832591 |
| FURX | 824455 | FURX | 829452 | FURX | 832685 |
| FURX | 824530 | FURX | 829617 | FURX | 832695 |
| FURX | 824835 | FURX | 829864 | FURX | 832998 |
| FURX | 824904 | FURX | 830447 | FURX | 833013 |
| FURX | 824941 | FURX | 830502 | FURX | 833406 |
| FURX | 825434 | FURX | 830508 | FURX | 833441 |
| FURX | 826254 | FURX | 830520 | FURX | 833668 |
| FURX | 826275 | FURX | 830585 | FURX | 833722 |
| FURX | 826286 | FURX | 830600 | | |
| FURX | 826560 | FURX | 830608 | | |

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated November 21, 2012, between First Union Rail Corporation, Lessor, and Chieftain Sand & Proppant Barron, LLC, Lessee, filed with the Board on April 12, 2013 at 2:46 p.m. under Recordation Number 30697.

SCHEDULE 9

Exhibit A

Railcars

Two (2) covered, plastic pellets hopper railcars marked and numbered:

FURX 877180 and FURX 877184

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated February 1, 2012, between First Union Rail Corporation, Lessor, and Colortech, Inc., Lessee, filed with the Board on March 1, 2012 at 11:56 a.m. under Recordation Number 30113.

SCHEDULE 10

Exhibit A

Railcars

One hundred eighty (180) gondola railcars marked and numbered:

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1 | ICE | 017000 | 43 | ICE | 017054 | 84 | ICE | 017111 |
| 2 | ICE | 017001 | 44 | ICE | 017055 | 85 | ICE | 017112 |
| 3 | ICE | 017003 | 45 | ICE | 017056 | 86 | ICE | 017114 |
| 4 | ICE | 017004 | 46 | ICE | 017059 | 87 | ICE | 017115 |
| 5 | ICE | 017005 | 47 | ICE | 017060 | 88 | ICE | 017116 |
| 6 | ICE | 017006 | 48 | ICE | 017061 | 89 | ICE | 017118 |
| 7 | ICE | 017007 | 49 | ICE | 017062 | 90 | ICE | 017119 |
| 8 | ICE | 017008 | 50 | ICE | 017064 | 91 | ICE | 017121 |
| 9 | ICE | 017009 | 51 | ICE | 017065 | 92 | ICE | 017122 |
| 10 | ICE | 017010 | 52 | ICE | 017067 | 93 | ICE | 017123 |
| 11 | ICE | 017011 | 53 | ICE | 017068 | 94 | ICE | 017124 |
| 12 | ICE | 017013 | 54 | ICE | 017069 | 95 | ICE | 017126 |
| 13 | ICE | 017014 | 55 | ICE | 017074 | 96 | ICE | 017127 |
| 14 | ICE | 017015 | 56 | ICE | 017075 | 97 | ICE | 017128 |
| 15 | ICE | 017017 | 57 | ICE | 017076 | 98 | ICE | 017132 |
| 16 | ICE | 017018 | 58 | ICE | 017077 | 99 | ICE | 017133 |
| 17 | ICE | 017019 | 59 | ICE | 017078 | 100 | ICE | 017138 |
| 18 | ICE | 017022 | 60 | ICE | 017079 | 101 | ICE | 017139 |
| 19 | ICE | 017024 | 61 | ICE | 017081 | 102 | ICE | 017140 |
| 20 | ICE | 017026 | 62 | ICE | 017082 | 103 | ICE | 017141 |
| 21 | ICE | 017027 | 63 | ICE | 017083 | 104 | ICE | 017144 |
| 22 | ICE | 017028 | 64 | ICE | 017084 | 105 | ICE | 017146 |
| 23 | ICE | 017029 | 65 | ICE | 017086 | 106 | ICE | 017148 |
| 24 | ICE | 017030 | 66 | ICE | 017088 | 107 | ICE | 017149 |
| 25 | ICE | 017031 | 67 | ICE | 017089 | 108 | ICE | 017151 |
| 26 | ICE | 017032 | 68 | ICE | 017090 | 109 | ICE | 017152 |
| 27 | ICE | 017033 | 69 | ICE | 017091 | 110 | ICE | 017153 |
| 28 | ICE | 017034 | 70 | ICE | 017093 | 111 | ICE | 017154 |
| 29 | ICE | 017037 | 71 | ICE | 017095 | 112 | ICE | 017156 |
| 30 | ICE | 017038 | 72 | ICE | 017097 | 113 | ICE | 017157 |
| 31 | ICE | 017039 | 73 | ICE | 017098 | 114 | ICE | 017158 |
| 32 | ICE | 017041 | 74 | ICE | 017099 | 115 | ICE | 017159 |
| 33 | ICE | 017042 | 75 | ICE | 017101 | 116 | ICE | 017160 |
| 34 | ICE | 017043 | 76 | ICE | 017102 | 117 | ICE | 017161 |
| 35 | ICE | 017044 | 77 | ICE | 017103 | 118 | ICE | 017162 |
| 36 | ICE | 017045 | 78 | ICE | 017104 | 119 | ICE | 017163 |
| 37 | ICE | 017046 | 79 | ICE | 017105 | 120 | ICE | 017165 |
| 38 | ICE | 017047 | 80 | ICE | 017107 | 121 | ICE | 017167 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 39 | ICE | 017048 | 81 | ICE | 017108 | 122 | ICE | 017172 |
| 40 | ICE | 017049 | 82 | ICE | 017109 | 123 | ICE | 017174 |
| 41 | ICE | 017051 | 83 | ICE | 017110 | 124 | ICE | 017175 |
| 42 | ICE | 017052 | 145 | ICE | 017202 | 125 | ICE | 017176 |
| 126 | ICE | 017177 | 146 | ICE | 017203 | 164 | ICE | 017226 |
| 127 | ICE | 017178 | 147 | ICE | 017204 | 165 | ICE | 017228 |
| 128 | ICE | 017179 | 148 | ICE | 017205 | 166 | ICE | 017229 |
| 129 | ICE | 017180 | 149 | ICE | 017206 | 167 | ICE | 017232 |
| 130 | ICE | 017182 | 150 | ICE | 017208 | 168 | ICE | 017233 |
| 131 | ICE | 017183 | 151 | ICE | 017209 | 169 | ICE | 017234 |
| 132 | ICE | 017184 | 152 | ICE | 017211 | 170 | ICE | 017236 |
| 133 | ICE | 017185 | 153 | ICE | 017212 | 171 | ICE | 017237 |
| 134 | ICE | 017187 | 154 | ICE | 017213 | 172 | ICE | 017238 |
| 135 | ICE | 017188 | 155 | ICE | 017215 | 173 | ICE | 017239 |
| 136 | ICE | 017189 | 156 | ICE | 017216 | 174 | ICE | 017240 |
| 137 | ICE | 017190 | 157 | ICE | 017217 | 175 | ICE | 017242 |
| 138 | ICE | 017192 | 158 | ICE | 017218 | 176 | ICE | 017244 |
| 139 | ICE | 017193 | 159 | ICE | 017219 | 177 | ICE | 017246 |
| 140 | ICE | 017194 | 160 | ICE | 017220 | 178 | ICE | 017247 |
| 141 | ICE | 017196 | 161 | ICE | 017222 | 179 | ICE | 017248 |
| 142 | ICE | 017197 | 162 | ICE | 017223 | 180 | ICE | 017249 |
| 143 | ICE | 017198 | 163 | ICE | 017225 | | | |
| 144 | ICE | 017201 | | | | | | |

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated May 29, 2012, between First Union Rail Corporation, Lessor, and Dakota Minnesota & Eastern Railroad Corporation, Lessee, filed with the Board on June 22, 2002 at 4:06 p.m. under Recordation Number 22468-F.

Exhibit C

Casualtied Railcar:

ICE 017080

SCHEDULE 11

Exhibit A

Railcars

Twenty (20) gondola railcars marked and numbered:

| | |
|---|---|
| NDYX 315061 | NDYX 315493 |
| NDYX 315074 | NDYX 315503 |
| NDYX 315081 | NDYX 315541 |
| NDYX 315092 | NDYX 315552 |
| NDYX 315099 | NDYX 315556 |
| NDYX 315236 | NDYX 315580 |
| NDYX 315237 | NDYX 315597 |
| NDYX 315455 | NDYX 315598 |
| NDYX 315459 | NDYX 315601 |
| NDYX 315464 | NDYX 320584 |

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated April 28, 2008, between First Union Rail Corporation, Lessor, and Ferrous Processing & Trading Co., Lessee, filed with the Board on August 8, 2008 at 12:15 p.m. under Recordation Number 27596.

SCHEDULE 12

Exhibit A

Railcars

Sixty six (66) covered, plastic pellets hopper railcars marked and numbered:

| | | |
|---|---|---|
| FURX 876010 | FURX 876304 | FURX 878380 |
| FURX 876012 | FURX 878350 | FURX 878381 |
| FURX 876014 | FURX 878351 | FURX 878382 |
| FURX 876016 | FURX 878352 | FURX 878383 |
| FURX 876017 | FURX 878355 | FURX 878384 |
| FURX 876018 | FURX 878356 | FURX 878385 |
| FURX 876020 | FURX 878357 | FURX 878386 |
| FURX 876021 | FURX 878359 | FURX 878387 |
| FURX 876023 | FURX 878360 | FURX 878388 |
| FURX 876024 | FURX 878361 | FURX 878390 |
| FURX 876025 | FURX 878362 | FURX 878391 |
| FURX 876026 | FURX 878363 | FURX 878392 |
| FURX 876027 | FURX 878364 | FURX 878394 |
| FURX 876029 | FURX 878365 | FURX 878397 |
| FURX 876030 | FURX 878366 | FURX 878399 |
| FURX 876031 | FURX 878367 | NDYX 876168 |
| FURX 876032 | FURX 878371 | NDYX 876177 |
| FURX 876034 | FURX 878372 | NDYX 876178 |
| FURX 876300 | FURX 878373 | NDYX 876181 |
| FURX 876301 | FURX 878375 | NDYX 876192 |
| FURX 876302 | FURX 878377 | NDYX 876232 |
| FURX 876303 | FURX 878379 | NDYX 876284 |

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated September 19, 2011, between First Union Rail Corporation, Lessor, and Formosa Plastics Corporation USA, Lessee, filed with the Board on February 22, 2012 at 2:49 p.m. under Recordation Number 29605-A.

SCHEDULE 13

Exhibit A

Railcars

Twenty nine (29) grain covered hopper railcars marked and numbered:

| | |
|---|---|
| FURX 818926 | FURX 833459 |
| FURX 819013 | FURX 833460 |
| FURX 819181 | FURX 833469 |
| FURX 828602 | FURX 833471 |
| FURX 829024 | FURX 833474 |
| FURX 829710 | FURX 833476 |
| FURX 830907 | FURX 833478 |
| FURX 833409 | FURX 833479 |
| FURX 833413 | FURX 833481 |
| FURX 833421 | FURX 833493 |
| FURX 833430 | FURX 833514 |
| FURX 833449 | FURX 839398 |
| FURX 833455 | FURX 839470 |
| FURX 833456 | FURX 839471 |
| FURX 833457 | |

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated November 6, 2008, between First Union Rail Corporation, Lessor, and Graymont Western US Inc., Lessee, filed with the Board on March 23, 2009 at 4:43 p.m. under Recordation Number 27856.

Exhibit C

Casualtied Railcar:

FURX 833454

SCHEDULE 14

Exhibit A

Railcars

Eight (8) covered, plastic pellets hopper railcars marked and numbered:

| | |
|---|---|
| FURX 878103 | NDYX 878032 |
| NDYX 878000 | NDYX 878069 |
| NDYX 878016 | NDYX 878074 |
| NDYX 878029 | NDYX 878096 |

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated October 31, 2012, between First Union Rail Corporation, Lessor, and Heritage Plastics, Lessee, filed with the Board on November 29, 2012 at 4:05 p.m. under Recordation Number 25797-I.

SCHEDULE 15

Exhibit A

Railcars

Five (5) covered, plastic pellets hopper railcars marked and numbered:

NDYX 878014
NDYX 878047
NDYX 878054
NDYX 878055
NDYX 878087

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated August 27, 2012, between First Union Rail Corporation, Lessor, and Hilex Poly Co., LLC, Lessee, filed with the Board on September 19, 2012 at 4:27 p.m. under Recordation Number 26214-C.

SCHEDULE 16

Exhibit A

Railcars

Sixty seven (67) gondola railcars marked and numbered:

| | | | |
|---|---|---|---|
| IHB | 46701 | IHB | 46741 |
| IHB | 46702 | IHB | 46742 |
| IHB | 46703 | IHB | 46743 |
| IHB | 46704 | IHB | 46744 |
| IHB | 46705 | IHB | 46745 |
| IHB | 46707 | IHB | 46746 |
| IHB | 46708 | IHB | 46747 |
| IHB | 46709 | IHB | 46748 |
| IHB | 46711 | IHB | 46749 |
| IHB | 46712 | IHB | 46750 |
| IHB | 46713 | IHB | 46751 |
| IHB | 46714 | IHB | 46752 |
| IHB | 46715 | IHB | 46753 |
| IHB | 46716 | IHB | 46754 |
| IHB | 46717 | IHB | 46755 |
| IHB | 46718 | IHB | 46756 |
| IHB | 46719 | IHB | 46757 |
| IHB | 46720 | IHB | 46758 |
| IHB | 46721 | IHB | 46759 |
| IHB | 46722 | IHB | 46760 |
| IHB | 46725 | IHB | 46761 |
| IHB | 46726 | IHB | 46762 |
| IHB | 46727 | IHB | 46763 |
| IHB | 46729 | IHB | 46764 |
| IHB | 46730 | IHB | 46765 |
| IHB | 46731 | IHB | 46766 |
| IHB | 46732 | IHB | 46767 |
| IHB | 46733 | IHB | 46768 |
| IHB | 46735 | IHB | 46769 |
| IHB | 46736 | IHB | 46770 |
| IHB | 46737 | IHB | 46771 |
| IHB | 46739 | IHB | 46772 |
| IHB | 46740 | IHB | 46773 |
| | | IHB | 310800 |

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated November 18, 2008, between First Union Rail Corporation, Lessor, and Indiana Harbor Belt Railroad, Lessee, filed with the Board on December 29, 2008 at 11:06 a.m. under Recordation Number 22333-A.

Exhibit C

Casualtied Railcars:

IHB 046700
IHB 046738

SCHEDULE 17

Exhibit A

Railcars

One hundred forty seven (147) gondola railcars marked and numbered:

| | | | | | |
|---|---|---|---|---|---|
| 1 | IHB 003145 | 51 | IHB 003023 | 100 | IHB 003126 |
| 2 | IHB 003151 | 52 | IHB 003009 | 101 | IHB 003131 |
| 3 | IHB 003102 | 53 | IHB 003024 | 102 | IHB 003133 |
| 4 | IHB 003103 | 54 | IHB 003025 | 103 | IHB 003135 |
| 5 | IHB 003104 | 55 | IHB 003010 | 104 | IHB 003004 |
| 6 | IHB 003105 | 56 | IHB 003027 | 105 | IHB 003472 |
| 7 | IHB 003106 | 57 | IHB 003030 | 106 | IHB 003474 |
| 8 | IHB 003107 | 58 | IHB 003031 | 107 | IHB 003476 |
| 9 | IHB 003108 | 59 | IHB 003032 | 108 | IHB 003477 |
| 10 | IHB 003109 | 60 | IHB 003033 | 119 | IHB 003479 |
| 11 | IHB 003110 | 61 | IHB 003034 | 110 | IHB 003482 |
| 12 | IHB 003111 | 62 | IHB 003035 | 111 | IHB 003484 |
| 13 | IHB 003112 | 63 | IHB 003036 | 112 | IHB 003485 |
| 14 | IHB 003113 | 64 | IHB 003037 | 113 | IHB 003486 |
| 15 | IHB 003146 | 65 | IHB 003038 | 114 | IHB 003489 |
| 16 | IHB 003142 | 66 | IHB 003039 | 115 | IHB 003491 |
| 17 | IHB 003122 | 67 | IHB 003040 | 116 | IHB 003051 |
| 18 | IHB 003115 | 68 | IHB 003041 | 117 | IHB 003052 |
| 19 | IHB 003121 | 69 | IHB 003478 | 118 | IHB 003053 |
| 20 | IHB 003116 | 70 | IHB 003152 | 119 | IHB 003054 |
| 21 | IHB 003140 | 71 | IHB 003483 | 120 | IHB 003055 |
| 22 | IHB 003123 | 72 | IHB 003487 | 121 | IHB 003056 |
| 23 | IHB 003128 | 73 | IHB 003100 | 122 | IHB 003057 |
| 24 | IHB 003129 | 74 | IHB 003492 | 123 | IHB 003525 |
| 25 | IHB 003130 | 75 | IHB 003494 | 124 | IHB 003527 |
| 26 | IHB 003125 | 76 | IHB 003192 | 125 | IHB 003528 |
| 27 | IHB 003144 | 77 | IHB 003093 | 126 | IHB 003073 |
| 28 | IHB 003114 | 78 | IHB 003182 | 127 | IHB 003530 |
| 29 | IHB 003127 | 79 | IHB 003092 | 128 | IHB 003075 |
| 30 | IHB 003059 | 80 | IHB 003096 | 129 | IHB 003015 |
| 31 | IHB 003060 | 81 | IHB 003087 | 130 | IHB 003016 |
| 32 | IHB 003061 | 82 | IHB 003085 | 131 | IHB 003020 |
| 33 | IHB 003062 | 83 | IHB 003095 | 132 | IHB 003078 |
| 34 | IHB 003063 | 84 | IHB 003021 | 133 | IHB 003533 |
| 35 | IHB 003064 | 85 | IHB 003050 | 134 | IHB 003079 |
| 36 | IHB 003065 | 86 | IHB 003098 | 135 | IHB 003535 |
| 37 | IHB 003513 | 87 | IHB 003099 | 136 | IHB 003082 |
| 38 | IHB 003878 | 88 | IHB 003162 | 137 | IHB 003080 |
| 39 | IHB 003896 | 89 | IHB 003165 | 138 | IHB 003538 |
| 40 | IHB 003153 | 90 | IHB 003473 | 139 | IHB 003539 |

| | | | | | |
|---|---|---|---|---|---|
| 41 | IHB 003134 | 91 | IHB 003194 | 140 | IHB 003542 |
| 42 | IHB 003120 | 92 | IHB 003195 | 141 | IHB 003543 |
| 43 | IHB 003124 | 93 | IHB 003094 | 142 | IHB 003081 |
| 44 | IHB 003159 | 94 | IHB 003176 | 143 | IHB 003014 |
| 45 | IHB 003464 | 95 | IHB 003188 | 144 | IHB 003013 |
| 46 | IHB 003465 | 96 | IHB 003058 | 145 | IHB 003017 |
| 47 | IHB 003466 | 97 | IHB 003088 | 146 | IHB 003018 |
| 48 | IHB 003470 | 98 | IHB 003164 | 147 | IHB 003019 |
| 49 | IHB 003008 | 99 | IHB 003191 | | |
| 50 | IHB 003022 | | | | |

Exhibit B

STB Filings Relating to Leases of the Railcars

Assignment and Assumption Agreement, dated September 28, 2012, from General Electric Railcar Services Corporation, Assignor, and First Union Rail Corporation, Assignee (relating to a lease to Indiana Harbor Belt Railroad, Lessee), filed with the Board on September 28, 2012 at 5:05 p.m. under Recordation Number 30423-A.

Exhibit C

Casualtied Railcars:

IHB 003026
IHB 003070

SCHEDULE 18

Exhibit A

Railcars

One hundred fifty nine (159) grain covered hopper railcars marked and numbered

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| FURX | 815500 | NDYX | 823638 | NDYX | 826266 | NDYX | 828475 | NDYX | 832326 |
| FURX | 820784 | NDYX | 823686 | NDYX | 826583 | NDYX | 828489 | NDYX | 832348 |
| FURX | 827954 | NDYX | 823783 | NDYX | 826635 | NDYX | 828497 | NDYX | 832352 |
| NDYX | 815501 | NDYX | 823796 | NDYX | 826694 | NDYX | 828743 | NDYX | 832381 |
| NDYX | 815504 | NDYX | 823903 | NDYX | 826936 | NDYX | 828744 | NDYX | 832383 |
| NDYX | 815505 | NDYX | 823906 | NDYX | 827025 | NDYX | 828757 | NDYX | 832405 |
| NDYX | 815516 | NDYX | 823944 | NDYX | 827440 | NDYX | 828759 | NDYX | 832440 |
| NDYX | 816823 | NDYX | 823949 | NDYX | 827547 | NDYX | 829170 | NDYX | 832445 |
| NDYX | 816903 | NDYX | 823959 | NDYX | 827548 | NDYX | 829490 | NDYX | 832511 |
| NDYX | 819077 | NDYX | 823960 | NDYX | 827551 | NDYX | 829503 | NDYX | 832529 |
| NDYX | 819149 | NDYX | 823962 | NDYX | 827554 | NDYX | 829872 | NDYX | 832553 |
| NDYX | 822075 | NDYX | 823966 | NDYX | 827562 | NDYX | 829888 | NDYX | 832650 |
| NDYX | 822088 | NDYX | 823971 | NDYX | 827603 | NDYX | 830061 | NDYX | 832658 |
| NDYX | 822095 | NDYX | 823974 | NDYX | 827627 | NDYX | 830204 | NDYX | 832686 |
| NDYX | 822110 | NDYX | 823988 | NDYX | 827646 | NDYX | 830215 | NDYX | 832972 |
| NDYX | 822223 | NDYX | 824000 | NDYX | 827648 | NDYX | 830274 | NDYX | 833011 |
| NDYX | 822233 | NDYX | 824012 | NDYX | 827651 | NDYX | 830369 | NDYX | 833016 |
| NDYX | 822250 | NDYX | 824039 | NDYX | 827676 | NDYX | 830492 | NDYX | 833018 |
| NDYX | 822464 | NDYX | 824452 | NDYX | 827685 | NDYX | 830584 | NDYX | 833025 |
| NDYX | 822752 | NDYX | 824460 | NDYX | 827690 | NDYX | 830595 | NDYX | 833028 |
| NDYX | 822794 | NDYX | 824465 | NDYX | 827697 | NDYX | 830671 | NDYX | 833039 |
| NDYX | 822795 | NDYX | 824466 | NDYX | 827715 | NDYX | 830721 | NDYX | 833141 |
| NDYX | 822799 | NDYX | 824716 | NDYX | 827733 | NDYX | 830962 | NDYX | 833183 |
| NDYX | 822806 | NDYX | 824901 | NDYX | 827735 | NDYX | 831070 | NDYX | 833403 |
| NDYX | 822913 | NDYX | 824908 | NDYX | 827736 | NDYX | 831125 | NDYX | 833411 |
| NDYX | 822919 | NDYX | 826041 | NDYX | 827833 | NDYX | 831151 | NDYX | 833420 |
| NDYX | 823034 | NDYX | 826102 | NDYX | 827838 | NDYX | 831171 | NDYX | 833440 |
| NDYX | 823095 | NDYX | 826164 | NDYX | 827842 | NDYX | 832032 | NDYX | 833446 |
| NDYX | 823129 | NDYX | 826169 | NDYX | 827850 | NDYX | 832050 | NDYX | 833494 |
| NDYX | 823138 | NDYX | 826178 | NDYX | 827854 | NDYX | 832114 | NDYX | 833510 |
| NDYX | 823147 | NDYX | 826250 | NDYX | 827858 | NDYX | 832315 | RUSX | 800486 |
| NDYX | 823632 | NDYX | 826261 | NDYX | 827862 | NDYX | 832322 | Count: | 159 |

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated June 23, 2011, between First Union Rail Corporation, Lessor, and Interstate Commodities, Inc., Lessee, filed with the Board on July 5, 2011 at 1:58 p.m. under Recordation Number 22658-U.

SCHEDULE 19

Exhibit A

Railcars

Thirty eight (38) gondola railcars marked and numbered:

| | | | | | |
|---|---|---|---|---|---|
| IAIS | 315103 | IAIS | 315250 | IAIS | 315318 |
| IAIS | 315106 | IAIS | 315255 | IAIS | 315327 |
| IAIS | 315108 | IAIS | 315259 | IAIS | 315333 |
| IAIS | 315113 | IAIS | 315261 | IAIS | 320515 |
| IAIS | 315115 | IAIS | 315265 | IAIS | 320516 |
| IAIS | 315118 | IAIS | 315266 | IAIS | 320517 |
| IAIS | 315131 | IAIS | 315268 | IAIS | 320518 |
| IA1S | 315133 | IAIS | 315269 | IA1S | 320521 |
| IAIS | 315137 | IAIS | 315270 | IAIS | 320522 |
| IAIS | 315138 | IAIS | 315281 | IAIS | 320525 |
| IAIS | 315139 | IAIS | 315287 | IAIS | 320537 |
| IAIS | 315141 | IAIS | 315311 | | |

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated June 20, 2006, between First Union Rail Corporation, Lessor, and Iowa Interstate Railroad, Lessee, filed with the Board on December 14, 2006 at 1:43 p.m. under Recordation Number 21646-G.

SCHEDULE 20

Exhibit A

Railcars

Twenty three (23) Plate F boxcar railcars marked and numbered:

| | |
|---|---|
| NOKL 550004 | NOKL 550054 |
| NOKL 550009 | NOKL 550057 |
| NOKL 550010 | NOKL 550059 |
| NOKL 550012 | NOKL 550061 |
| NOKL 550013 | NOKL 550068 |
| NOKL 550023 | NOKL 550070 |
| NOKL 550029 | NOKL 550071 |
| NOKL 550031 | NOKL 550076 |
| NOKL 550041 | NOKL 550079 |
| NOKL 550043 | NOKL 550082 |
| NOKL 550048 | NOKL 550089 |
| NOKL 550053 | |

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated November 6, 2008, between First Union Rail Corporation, Lessor, and Modesto and Empire Traction Company, Lessee, filed with the Board on February 17, 2009 at 10:25 a.m. under Recordation Number 26463-B.

Exhibit C

Casualtied Railcar:

NOKL 550083

SCHEDULE 21

Exhibit A

Railcars

Ninety eight (98) grain covered hopper railcars marked and numbered:

| | | | | | |
|---|---|---|---|---|---|
| NDYX | 839302 | NDYX | 827117 | NDYX | 823145 |
| NDYX | 839297 | NDYX | 826247 | NDYX | 822960 |
| NDYX | 839121 | NDYX | 826225 | NDYX | 822491 |
| NDYX | 833745 | NDYX | 826195 | NDYX | 822459 |
| NDYX | 833700 | NDYX | 825951 | NDYX | 822441 |
| NDYX | 833690 | NDYX | 825051 | NDYX | 822332 |
| NDYX | 833667 | NDYX | 824929 | NDYX | 822328 |
| NDYX | 833642 | NDYX | 824580 | NDYX | 822315 |
| NDYX | 833641 | NDYX | 824302 | NDYX | 822310 |
| NDYX | 833640 | NDYX | 823604 | NDYX | 822231 |
| NDYX | 833636 | NDYX | 823603 | NDYX | 822228 |
| NDYX | 833615 | NDYX | 823602 | NDYX | 821742 |
| NDYX | 833611 | NDYX | 823601 | NDYX | 821481 |
| NDYX | 833608 | NDYX | 823599 | NDYX | 821105 |
| NDYX | 833607 | NDYX | 823598 | NDYX | 820958 |
| NDYX | 830862 | NDYX | 823597 | NDYX | 820635 |
| NDYX | 830719 | NDYX | 823596 | NDYX | 820632 |
| NDYX | 830559 | NDYX | 823595 | NDYX | 820628 |
| NDYX | 830532 | NDYX | 823593 | NDYX | 820545 |
| NDYX | 830513 | NDYX | 823592 | NDYX | 820538 |
| NDYX | 829513 | NDYX | 823591 | NDYX | 820528 |
| NDYX | 829182 | NDYX | 823434 | NDYX | 820527 |
| NDYX | 828588 | NDYX | 823425 | NDYX | 820526 |
| NDYX | 828551 | NDYX | 823418 | NDYX | 820514 |
| NDYX | 828485 | NDYX | 823417 | NDYX | 820511 |
| NDYX | 827990 | NDYX | 823404 | NDYX | 820510 |
| NDYX | 827989 | NDYX | 823398 | NDYX | 820509 |
| NDYX | 827975 | NDYX | 823392 | NDYX | 820508 |
| NDYX | 827752 | NDYX | 823375 | NDYX | 820507 |
| NDYX | 827730 | NDYX | 823372 | NDYX | 820502 |
| NDYX | 827729 | NDYX | 823364 | NDYX | 820500 |
| NDYX | 827723 | NDYX | 823354 | NDYX | 475295 |
| NDYX | 827327 | NDYX | 823349 | | |

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated February 15, 2012, between First Union Rail Corporation, Lessor, and Preferred Sands of Genoa, LLC, Lessee, filed with the Board on March 22, 2012 at 4:26 p.m. under Recordation Number 30129.

SCHEDULE 22

Exhibit A

Railcars

Fifteen (15) grain covered hopper railcars marked and numbered:

| | |
|---|---|
| FURX 816142 | FURX 816430 |
| FURX 816405 | NDYX 490000 |
| FURX 816408 | NDYX 490001 |
| FURX 816409 | NDYX 490002 |
| FURX 816417 | NDYX 490003 |
| FURX 816419 | NDYX 490010 |
| FURX 816423 | PRAX 816168 |
| FURX 816424 | |

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated August 1, 2009, between First Union Rail Corporation, Lessor, and Railcar Leasing & Logistics, LLC, Lessee, filed with the Board on August 27, 2009 at 2:51 p.m. under Recordation Number 28024.

SCHEDULE 23

Exhibit A

Railcars

Six (6) covered, plastic pellets hopper railcars marked and numbered:

| | |
|---|---|
| NDYX 878001 | NDYX 878044 |
| NDYX 878015 | NDYX 878065 |
| NDYX 878028 | NDYX 878094 |

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated June 1, 2005, between First Union Rail Corporation, Lessor, and Southwest Rail Industries, Inc., Lessee, filed with the Board on August 11, 2005 at 2:47 p.m. under Recordation Number 22145-K.

SCHEDULE 24

Exhibit A

Railcars

Forty five (45) gondola railcars marked and numbered:

| | | | |
|---|---|---|---|
| NOKL | 315353 | NOKL | 315397 |
| NOKL | 315356 | NOKL | 315399 |
| NOKL | 315361 | NOKL | 323002 |
| NOKL | 315362 | NOKL | 323006 |
| NOKL | 315363 | NOKL | 323009 |
| NOKL | 315364 | NOKL | 323011 |
| NOKL | 315366 | NOKL | 323037 |
| NOKL | 315368 | NOKL | 323039 |
| NOKL | 315369 | NOKL | 323040 |
| NOKL | 315371 | NOKL | 323041 |
| NOKL | 315372 | NOKL | 323042 |
| NOKL | 315374 | NOKL | 323043 |
| NOKL | 315377 | NOKL | 323044 |
| NOKL | 315378 | NOKL | 323045 |
| NOKL | 315382 | NOKL | 323046 |
| NOKL | 315385 | NOKL | 323047 |
| NOKL | 315386 | NOKL | 323048 |
| NOKL | 315388 | NOKL | 323049 |
| NOKL | 315389 | NOKL | 323059 |
| NOKL | 315390 | NOKL | 323064 |
| NOKL | 315392 | NOKL | 323147 |
| NOKL | 315394 | NOKL | 323154 |
| NOKL | 315395 | Count: | 45 |

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated July 25, 2011, between First Union Rail Corporation, Lessor, and Tazewell & Peoria Railroad, Inc., Lessee, filed with the Board on August 1, 2011 at 2:23 p.m. under Recordation Number 29849.

SCHEDULE 25

Exhibit A

Railcars

Thirty one (31) grain covered hopper railcars marked and numbered:

| | |
|---|---|
| NDYX 298055 | NDYX 298098 |
| NDYX 298058 | NDYX 298125 |
| NDYX 298059 | NDYX 298148 |
| NDYX 298060 | NDYX 298156 |
| NDYX 298061 | NDYX 298171 |
| NDYX 298062 | NDYX 298183 |
| NDYX 298063 | NDYX 298315 |
| NDYX 298067 | NDYX 298318 |
| NDYX 298069 | NDYX 298320 |
| NDYX 298074 | NDYX 298342 |
| NDYX 298075 | NDYX 298346 |
| NDYX 298076 | NDYX 298347 |
| NDYX 298081 | NDYX 298364 |
| NDYX 298091 | NDYX 298368 |
| NDYX 298095 | NDYX 298369 |
| NDYX 298097 | |

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated February 19, 2004, between First Union Rail Corporation, Lessor, and U.S. Silica Company, Lessee, filed with the Board on May 17, 2004 at 2:34 p.m. under Recordation Number 24603-B.

SCHEDULE 26

Exhibit A

Railcars

Fifty two (52) covered hopper railcars marked and numbered:

| | | | |
|---|---|---|---|
| NDYX | 298050 | NDYX | 298254 |
| NDYX | 298054 | NDYX | 298301 |
| NDYX | 298065 | NDYX | 298303 |
| NDYX | 298070 | NDYX | 298308 |
| NDYX | 298071 | NDYX | 298311 |
| NDYX | 298082 | NDYX | 298317 |
| NDYX | 298085 | NDYX | 298323 |
| NDYX | 298086 | NDYX | 298343 |
| NDYX | 298088 | NDYX | 298348 |
| NDYX | 298089 | NDYX | 298351 |
| NDYX | 298090 | NDYX | 298357 |
| NDYX | 298092 | NDYX | 298358 |
| NDYX | 298093 | NDYX | 298363 |
| NDYX | 298094 | NDYX | 298072 |
| NDYX | 298100 | NDYX | 298073 |
| NDYX | 298105 | NDYX | 298096 |
| NDYX | 298109 | NDYX | 298150 |
| NDYX | 298115 | NDYX | 298231 |
| NDYX | 298140 | NDYX | 298240 |
| NDYX | 298160 | NDYX | 298304 |
| NDYX | 298164 | NDYX | 298313 |
| NDYX | 298206 | NDYX | 298314 |
| NDYX | 298207 | NDYX | 298321 |
| NDYX | 298208 | NDYX | 298345 |
| NDYX | 298209 | NDYX | 298362 |
| NDYX | 298235 | Count: | 52 |
| NDYX | 298238 | | |

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated February 10, 2004, between First Union Rail Corporation, Lessor, and U.S. Silica Company, Lessee, filed with the Board on March 25, 2004 at 2:45 p.m. under Recordation Number 24603-A.

Exhibit C

Casualtied Railcar:

NDYX 298310

SCHEDULE 27

Exhibit A

Railcars

Thirteen (13) bulkhead flat car railcars marked and numbered:

GROX 050000-050008 and GROX 050010-050013

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated September 12, 2011, between First Union Rail Corporation, Lessor, and Verso Paper Corp., Lessee, filed with the Board on September 29, 2011 at 4:34 p.m. under Recordation Number 29894-A.

## CERTIFICATION

I, Edward M. Luria, an attorney licensed to practice in the District of Columbia, the State of Delaware and the Commonwealth of Pennsylvania, 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: 9/17/13

Edward M. Luria