

RECORDATION NO. 27156-D FILED

MAR 12 '10 -1 00 PM

SURFACE TRANSPORTATION BOARD

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

March 12, 2010

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 an Amendment No. 2 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 and Memorandum of Trust Indenture and Security Agreement, Trust Indenture Supplement No. 1, Trust Indenture Supplement No. 2, Trust Indenture Supplement No. 3, Trust Indenture Supplement No. 4 and Trust Indenture Supplement No. 5 dated March 9, 2010, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The attached document relates to the Memoranda previously filed with the Board under 27156 and 27156-A.

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

Owner Trustee/
Lessor:

Wells Fargo Bank Northwest, National
Association, not in its individual capacity but
solely as Owner Trustee
299 South Main Street, 12th Floor
Salt Lake City, UT 84111

Section Chief
March 12, 2010
Page 2

Indenture Trustee. Wilmington Trust Company
1100 North Market Street
Wilmington, Delaware 19890

Lessee: Wachovia Financial Services (as successor
in interest to First Union Rail Corporation)
One First Union Center
Charlotte, NC 28288

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

118 railcars have been remarked and numbered within the series NDYX
845904 - NDYX 863524 (previously marked within the series AGPX 96104
- AGPX 96199, TILX 636833 - TILX 636907) as more particularly set forth
in the attachment to the document.

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

Amendment No 2 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 and Memorandum of
Trust Indenture and Security Agreement, Trust Indenture Supplement No 1,
Trust Indenture Supplement No. 2, Trust Indenture Supplement No. 3, Trust
Indenture Supplement No 4 and Trust Indenture Supplement No 5

Also enclosed is a check in the amount of \$41.00 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

MAR 12 '10 -1 00 PM

**AMENDMENT NO. 2 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,
AND
MEMORANDUM OF TRUST INDENTURE AND SECURITY AGREEMENT,
TRUST INDENTURE SUPPLEMENT NO. 1, TRUST INDENTURE SUPPLEMENT
NO. 2, TRUST INDENTURE SUPPLEMENT NO. 3, TRUST INDENTURE
SUPPLEMENT NO. 4, AND TRUST INDENTURE SUPPLEMENT NO. 5
(Surface Transportation Board)**

This Amendment No. 2 to Memorandum of Equipment Lease Agreement, Lease Supplement Nos 1, 2, 3, 4, and 5, and Memorandum of Trust Indenture and Security Agreement, Trust Indenture Supplement Nos. 1, 2, 3, 4, and 5 (the "Amendment") is made and entered into this 9 day of March, 2010, pursuant to the Equipment Lease Agreement and Lease Supplements dated September 12, 2007 (the "Lease"), between Wells Fargo Bank Northwest, National Association, as Owner Trustee (the "Lessor"), and Wachovia Financial Services, Inc., a North Carolina corporation, as successor in interest to First Union Rail Corporation (the "Lessee"), and the Trust Indenture and Security Agreement and Trust Indenture Supplements dated as of September 12, 2007 (the "Trust Indenture and Security Agreement") between Wilmington Trust Company, not individually but solely as Indenture Trustee ("Indenture Trustee"), and Wells Fargo Bank Northwest, National Association, not individually but solely as Owner Trustee ("Owner Trustee").

WHEREAS, a 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 evidencing the Lease was filed with the Surface Transportation Board pursuant to Section 11301(a) of Title 49 of the *United States Code* on September 12, 2007 at 8:00 a.m., under Recordation Number 27156; and

WHEREAS, a Memorandum of Trust Indenture and Security Agreement and Trust Indenture Supplement No. 1, Trust Indenture Supplement No. 2, Trust Indenture Supplement No. 3, Trust Indenture Supplement No. 4 and Trust Indenture Supplement No. 5 was filed with the Surface Transportation Board pursuant to Section 11301(a) of Title 49 of the *United States Code* on September 12, 2007 at 8.00 a.m., under Recordation Number 27156-A; and

WHEREAS, pursuant to Section 42, Duty to Number and Mark Equipment, of the Lease, Lessee is required to file and record in all public offices where the Lease and the Trust Indenture and Security Agreement have been filed, the new identification reporting mark and number for such railcars that have been changed and remain subject to the Lease and the Trust Indenture and Security Agreement; and

NOW THEREFORE, in order to comply with the provisions under the Lease, the Lessee hereby provides the following:

Exhibit 1 attached hereto identifies the railcars subject to the Lease and the Trust Indenture and Security Agreement that have been reported as remarked and renumbered.

This Amendment shall not impair or terminate any rights and obligations of the parties under the Lease and the Trust Indenture and Security Agreement with respect to the railroad equipment covered by the Lease and the Trust Indenture and Security Agreement, as to which the Lease and the Trust Indenture and Security Agreement remain in full force and effect.

[The remainder of this page is intentionally left blank.]

Dated this 9 day of March, 2010.

OWNER TRUSTEE (LESSOR):

**WELLS FARGO BANK NORTHWEST,
NATIONAL ASSOCIATION**

By: 
Name: Nichole Beers
Title: Assistant Vice President

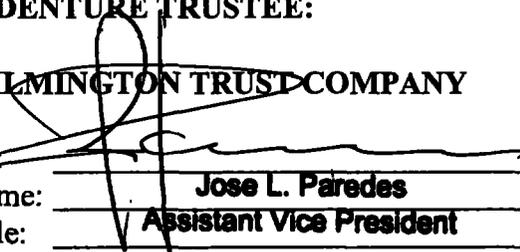
LESSEE:

WACHOVIA FINANCIAL SERVICES, INC.

By: 
Name: Rick Grossman
Title: Managing Director

INDENTURE TRUSTEE:

WILMINGTON TRUST COMPANY

By: 
Name: Jose L. Paredes
Title: Assistant Vice President

STATE OF UTAH)
)
COUNTY OF SALT LAKE) ss.

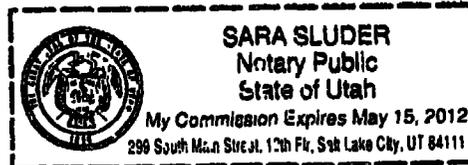
The foregoing instrument was acknowledged before me, the undersigned Notary Public, on this 4th day of March, 2010 by Nichole Beers, as Assistant Vice President of WELLS FARGO BANK NORTHWEST, NATIONAL ASSOCIATION

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my official seal in the County and State aforesaid, the day and year first above written.

Sara Sluder
NOTARY PUBLIC

My Commission Expires: May 15, 2012

[Notarial Seal]



STATE OF ILLINOIS)
)
COUNTY OF COOK) ss.

The foregoing instrument was acknowledged before me, the undersigned Notary Public, on this 1st day of February, 2010 by Rick Grossman, as Managing Director of WACHOVIA FINANCIAL SERVICES, INC.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my official seal in the County and State aforesaid, the day and year first above written.

Susan Grokulsky
NOTARY PUBLIC

My Commission Expires: 8-14-2012

[Notarial Seal]



STATE OF DELAWARE)
)
COUNTY OF NEW CASTLE) ss.

The foregoing instrument was acknowledged before me, the undersigned Notary Public, on this 4 day of March, 2010 by Jose Paredes, as **Assistant Vice President** of WILMINGTON TRUST COMPANY.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my official seal in the County and State aforesaid, the day and year first above written.


NOTARY PUBLIC

My Commission Expires: _____ PATRICK A. KANAR
Notary Public - State of Delaware
My Comm. Expires April 1, 2010
[Notarial Seal]

EXHIBIT 1

COUNT	CAR ID	PRIOR CAR INITIAL	PRIOR CAR NUMBER	CURRENT CAR INITIAL	CURRENT CAR NUMBER
1	166565	AGPX	96127	NDYX	845927
2	166566	AGPX	96125	NDYX	845925
3	166568	AGPX	96123	NDYX	845923
4	166569	AGPX	96122	NDYX	845922
5	166571	AGPX	96120	NDYX	845920
6	166572	AGPX	96119	NDYX	845919
7	166574	AGPX	96115	NDYX	845915
8	166576	AGPX	96113	NDYX	845913
9	166578	AGPX	96111	NDYX	845911
10	166581	AGPX	96108	NDYX	845908
11	166583	AGPX	96106	NDYX	845906
12	166585	AGPX	96104	NDYX	845904
13	166590	AGPX	96158	NDYX	845958
14	166596	AGPX	96152	NDYX	845952
15	166597	AGPX	96151	NDYX	845951
16	166598	AGPX	96150	NDYX	845950
17	166601	AGPX	96147	NDYX	845947
18	166602	AGPX	96145	NDYX	845945
19	166603	AGPX	96144	NDYX	845944
20	166604	AGPX	96143	NDYX	845943
21	166605	AGPX	96142	NDYX	845942
22	166606	AGPX	96141	NDYX	845941
23	166611	AGPX	96135	NDYX	845935
24	166612	AGPX	96134	NDYX	845934
25	166614	AGPX	96132	NDYX	845932
26	166617	AGPX	96129	NDYX	845929
27	166620	AGPX	96186	NDYX	845986
28	166621	AGPX	96185	NDYX	845985
29	166624	AGPX	96182	NDYX	845982
30	166625	AGPX	96181	NDYX	845981
31	166626	AGPX	96180	NDYX	845980
32	166629	AGPX	96177	NDYX	845977
33	166630	AGPX	96176	NDYX	845976
34	166633	AGPX	96172	NDYX	845972
35	166634	AGPX	96171	NDYX	845971
36	166635	AGPX	96170	NDYX	845970
37	166639	AGPX	96166	NDYX	845966
38	166643	AGPX	96162	NDYX	845962
39	166644	AGPX	96161	NDYX	845961
40	166646	AGPX	96199	NDYX	845999
41	166648	AGPX	96197	NDYX	845997
42	166650	AGPX	96195	NDYX	845995
43	166651	AGPX	96194	NDYX	845994
44	166652	AGPX	96193	NDYX	845993
45	166655	AGPX	96190	NDYX	845990
46	166656	AGPX	96189	NDYX	845989

47	169063	TILX	636857	NDYX	863474
48	169064	TILX	636856	NDYX	863473
49	169065	TILX	636855	NDYX	863472
50	169066	TILX	636854	NDYX	863471
51	169067	TILX	636853	NDYX	863470
52	169068	TILX	636852	NDYX	863469
53	169069	TILX	636851	NDYX	863468
54	169070	TILX	636850	NDYX	863467
55	169071	TILX	636849	NDYX	863466
56	169072	TILX	636848	NDYX	863465
57	169073	TILX	636847	NDYX	863464
58	169074	TILX	636846	NDYX	863463
59	169075	TILX	636845	NDYX	863462
60	169076	TILX	636844	NDYX	863461
61	169077	TILX	636843	NDYX	863460
62	169078	TILX	636842	NDYX	863459
63	169079	TILX	636841	NDYX	863458
64	169080	TILX	636840	NDYX	863457
65	169081	TILX	636839	NDYX	863456
66	169082	TILX	636838	NDYX	863455
67	169083	TILX	636837	NDYX	863454
68	169084	TILX	636836	NDYX	863453
69	169085	TILX	636835	NDYX	863452
70	169086	TILX	636834	NDYX	863451
71	169087	TILX	636833	NDYX	863450
72	169088	TILX	636882	NDYX	863499
73	169089	TILX	636881	NDYX	863498
74	169090	TILX	636880	NDYX	863497
75	169091	TILX	636879	NDYX	863496
76	169092	TILX	636878	NDYX	863495
77	169093	TILX	636877	NDYX	863494
78	169094	TILX	636876	NDYX	863493
79	169095	TILX	636875	NDYX	863492
80	169096	TILX	636874	NDYX	863491
81	169097	TILX	636873	NDYX	863490
82	169098	TILX	636872	NDYX	863489
83	169099	TILX	636871	NDYX	863488
84	169101	TILX	636869	NDYX	863486
85	169102	TILX	636868	NDYX	863485
86	169103	TILX	636867	NDYX	863484
87	169104	TILX	636866	NDYX	863483
88	169105	TILX	636865	NDYX	863482
89	169106	TILX	636864	NDYX	863481
90	169107	TILX	636863	NDYX	863480
91	169108	TILX	636862	NDYX	863479
92	169109	TILX	636861	NDYX	863478
93	169110	TILX	636860	NDYX	863477
94	169111	TILX	636859	NDYX	863476
95	169112	TILX	636858	NDYX	863475
96	169113	TILX	636907	NDYX	863524
97	169114	TILX	636906	NDYX	863523

98	169115	TILX	636905	NDYX	863522
99	169116	TILX	636904	NDYX	863521
100	169117	TILX	636903	NDYX	863520
101	169118	TILX	636902	NDYX	863519
102	169119	TILX	636901	NDYX	863518
103	169120	TILX	636900	NDYX	863517
104	169121	TILX	636899	NDYX	863516
105	169122	TILX	636898	NDYX	863515
106	169123	TILX	636897	NDYX	863514
107	169124	TILX	636896	NDYX	863513
108	169125	TILX	636895	NDYX	863512
109	169126	TILX	636894	NDYX	863511
110	169127	TILX	636893	NDYX	863510
111	169128	TILX	636892	NDYX	863509
112	169129	TILX	636891	NDYX	863508
113	169131	TILX	636889	NDYX	863506
114	169133	TILX	636887	NDYX	863504
115	169134	TILX	636886	NDYX	863503
116	169135	TILX	636885	NDYX	863502
117	169136	TILX	636884	NDYX	863501
118	169137	TILX	636883	NDYX	863500

Basic Group D, Lease Sch 4
Basic Group E, Lease Sch. 5