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

RECORDATION NO. 26779-C FILED

DEC 30 '10 -12 4 5 PM

SURFACE TRANSPORTATION BOARD

December 30, 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 a Memorandum of Assignment, dated as of December 31, 2010, 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 26779.

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

Assignor: Wachovia Financial Services, Inc. (as  
successor to First Union Rail Corporation)  
One First Union Center  
Charlotte, NC 28288

Assignee: Wells Fargo Bank, National Association  
c/o Wells Fargo Equipment Finance, Inc.  
301 South College Street, 18th Floor  
Charlotte, NC 28202

Chief  
Section of Administration  
December 30, 2010  
Page 2

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

724 railcars: FURX 854000 - FURX 854399 (excluding casualty FURX 854191), SRY 9300 - SRY 9329 and NS 294400 - NS 294699 (excluding NS 294642, NS 294666, NS 294671 and NS 294696 and casualty NS 294527)

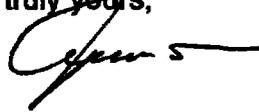
A short summary of the document to appear in the index is:

Memorandum of Assignment.

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

DEC 30 10 -12 4 5 PM

## MEMORANDUM OF ASSIGNMENT

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF ASSIGNMENT effective as of December 31, 2010 ("Memorandum") is between Wachovia Financial Services, Inc. (as successor to First Union Rail Corporation) ("Assignor") and Wells Fargo Bank, National Association ("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 and 3 attached hereto pursuant to Lease Supplement No. 1, Lease Supplement No. 2 and Lease Supplement No. 3 to that certain Equipment Lease Agreement (FURC Trust No. 2007-1A), 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 was filed with the STB and the RGC, on such dates, and with respect to the STB, with such recordation numbers, as set forth on Schedule A attached hereto.

B. Assignor and Assignee are parties to that certain Assignment and Assumption Agreement (FURC Trust No. 2007-1A) 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.

[The remainder of this page has been intentionally left blank.]



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

WELLS FARGO BANK, NATIONAL  
ASSOCIATION

By:   
Name: Mark Trollinger  
Title: Senior Vice President

STATE OF N.C. )

) ss:  
COUNTY OF Mecklenburg

The foregoing Memorandum was acknowledged before me, the undersigned Notary Public, in the County of Mecklenburg this 22<sup>nd</sup> day of December, 2010 by Mark Trollinger, as Senior Vice President of Wells Fargo Bank, National Association, a national banking association, on behalf of Wells Fargo Bank, National Association.

  
Notary Public

My commission expires: 8-8-2013

[Notarial Seal]

**Schedule A**

A Memorandum of Equipment Lease Agreement, Lease Supplement No. 1, Lease Supplement No. 2 and Lease Supplement No. 3 was recorded with (i) the Surface Transportation Board on January 30, 2007 at 10:06 a.m. under recordation number 26779, and (ii) the Registrar General of Canada on January 30, 2007.

A Memorandum of Assignment was recorded with (i) the Surface Transportation Board on July 3, 2008 under recordation number 26779-B at 9:00 a.m., and (ii) the Registrar General of Canada on July 3, 2008.

**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>	Covered Hoppers, 5461 cu. ft., equipped with gravity discharge gates and trough hatches, 286,000 lb. GRL (C114)	FURX	854000-854190 (both inclusive); and 854192-854399 (both inclusive)	399 <sup>1</sup>	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>	Box Cars - 50' 6" Plate "F", with 10' plug doors, 286,000 lb. GRL (A405)	SRY	009300-009329 (both inclusive)	30	Trinity Industries, Inc.

**Schedule 3**  
Description of Equipment under Lease Supplement No. 3

<b>Basic Group</b>	<b>Equipment Description</b>	<b>Unit Mark</b>	<b>Unit Nos.</b>	<b># of Units</b>	<b>Builder</b>
<b>C</b>	Covered Hoppers, 5150 cu. ft., equipped with aluminum hatch covers, 110-ton, 286,000 lb. GRL (C114)	NS	294400-294526 (both inclusive); 294528-294641 (both inclusive); 294643-294665 (both inclusive); 294667-294670 (both inclusive); 294672-294695 (both inclusive); and 294697-294699 (both inclusive).	295 <sup>2</sup>	National Steel Car Ltd.

<sup>1</sup> Originally 400 Units (FURX854191 subject to casualty)

<sup>2</sup> Originally 296 Units (NS294527 subject to casualty)

**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: 12/30/10



\_\_\_\_\_  
Robert W. Alvord