

LAW OFFICES OF
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February 15, 2011

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

RECORDATION NO. 29644-C FILED

FEB 15 '11 -11 17 AM

Dear Ms. Brown:

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 Assignment of Subleases, a secondary document, dated as of February 14, 2011. The primary document to which this is connected is recorded under Recordation Number 29644. We request that this document be recorded under Recordation Number 29644-C.

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

Lessor:

Banc of America Leasing & Capital, LLC
2059 Northlake Parkway, 4 South
Tucker, GA 30084

Lessee:

Everest Railcar Services, Inc
1391 Plaza Place, Suite C
Springdale, AR 72764

A description of the equipment covered by the Memorandum of Assignment of Subleases consists of 25 rail cars numbered HWCX 3226-3250, inclusive.

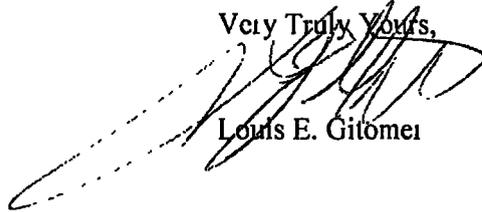
A fee of \$41.00 is enclosed. Please return one copy by email to:

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

Ms Cynthia T. Brown
February 15, 2011
Page 2

A short summary of the document to appear in the index follows: a Memorandum of Assignment of Subleases between Banc of America Leasing & Capital, I.L.C, 2059 Northlake Parkway, 4 South, Tucker, GA 30084, and Everest Railcar Services, Inc , 1391 Plaza Place, Suite C, Springdale, AR 72764, covering 25 rail cars numbered HWCX 3226-3250. inclusive

Very Truly Yours,

A handwritten signature in black ink, appearing to read "Louis E. Gitomei", written over a faint, large, light-colored scribble or watermark.

Louis E. Gitomei

Enclosure

REGISTRATION NO. 29644-C FILED

FEB 15 '11 -11 17 AM

SURFACE TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT OF SUBLEASES

between

**EVEREST RAILCAR SERVICES, INC.,
as Lessee**

and

**BANC OF AMERICA LEASING & CAPITAL, LLC,
as Lessor**

**FILED WITH THE SURFACE TRANSPORTATION BOARD PURSUANT TO 49 U.S.C.
§11301**

On _____, 201__ at ____:____.m.

MEMORANDUM OF ASSIGNMENT OF SUBLEASES

THIS MEMORANDUM OF ASSIGNMENT OF SUBLEASES is effective as of February 11, 2011, by and between EVEREST RAILCAR SERVICES, INC. ("Lessee") and BANC OF AMERICA LEASING & CAPITAL, LLC, ("Lessor"), with reference to the following:

Lessee, as lessee, Lessor, as lessor, are parties to that certain Subleasing Consent and Amendment dated as of February 11, 2011 (as amended, the "Subleasing Consent and Amendment") whereby Lessee has pledged, assigned, transferred and granted to Lessor, a continuing, first priority security interest in any and all Lease Agreements (as defined in the Subleasing Consent and Amendment) to the extent the same relate to the railcars described in Exhibit A hereto (the "Units"), together with all proceeds thereof, including proceeds in the form of goods, accounts, chattel paper, documents, instruments, general intangibles, investment property, deposit accounts, letter of credit rights and supporting obligations, and all books and records solely regarding the leasing or subleasing of the Units under the Agreement, the Schedules thereto and the Lease Agreements (each as defined in the Subleasing Consent and Amendment).

[signatures appear on next page]

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

Banc of America Leasing & Capital, LLC

EVEREST RAILCAR SERVICES, INC.

By: Donna Askren
Name: Donna Askren
Title: Assistant Vice President

By: [Signature]
Name: Steven Hirsch
Title: VP

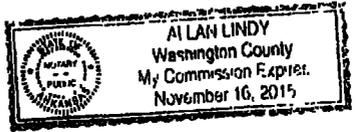
STATE OF Arkansas
COUNTY OF Washington
TO WIT:

On this 2nd day of February, 2011 before me appeared Steve J. Haddock, to me personally known, who being by me duly sworn, says that he is the President of EVEREST RAILCAR SERVICES, INC., that said instrument was signed on Feb. 8, 2011 on behalf of said corporation by authority of its Board of Directors, and she acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

[Signature]
Notary Public

[Notarial Seal]

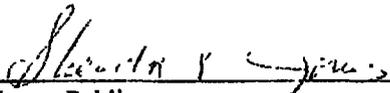
My commission expires:



STATE OF Georgia,
COUNTY OF DeKalb,
TO WIT:

On this 14th day of February, 2011 before me appeared Donna Askren, to me personally known, who being by me duly sworn, says that she is the Assistant Vice President of BANC OF AMERICA LEASING & CAPITAL, LLC, that said instrument was signed on February 14, 2011 on behalf of said corporation by authority of its Board of Directors, and she acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

[Notarial Seal]



Notary Public

My commission expires:

SHENITA V. JONES
NOTARY PUBLIC
DeKalb County - State of Georgia
My Comm. Expires Oct. 21, 2012

STB - (Subleasing)

EXHIBIT A
TO MEMORANDUM OF LEASE AGREEMENT
DATED AS OF _____, 201

Prev Mark	Prev Num	Curr Mark	Curr Num
		HWCX	003226
		HWCX	003227
		HWCX	003228
		HWCX	003229
		HWCX	003230
		HWCX	003231
		HWCX	003232
		HWCX	003233
		HWCX	003234
		HWCX	003235
		HWCX	003236
		IWCX	003237
		HWCX	003238
		HWCX	003239
		HWCX	003240
		HWCX	003241
		HWCX	003242
		HWCX	003243
		HWCX	003244
		HWCX	003245
		HWCX	003246
		HWCX	003247
		HWCX	003248
		HWCX	003249
		HWCX	003250