

**LAW OFFICES OF
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February 28, 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-G FILED

FEB 28 '11 -2 15 PM

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 28, 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-G.

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 3276-3300, inclusive.

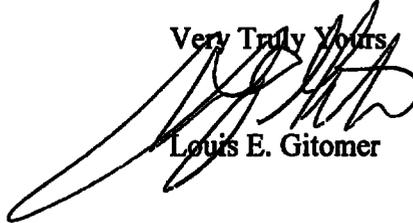
A fee of \$41.00 is enclosed. Please return one copy by email to:

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

Ms. Cynthia T. Brown
February 28, 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, LLC, 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 3276-3300, inclusive.

Very Truly Yours

A handwritten signature in black ink, appearing to read 'Louis E. Gitomer', is written over the typed name. The signature is stylized and somewhat cursive.

Louis E. Gitomer

Enclosure

RECORDATION NO. 29644-6 FILED

FEB 28 '11 -2 15 PM

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.

STB - (Subleases)

MEMORANDUM OF ASSIGNMENT OF SUBLEASES

THIS MEMORANDUM OF ASSIGNMENT OF SUBLEASES is effective as of February 28, 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 28, 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).

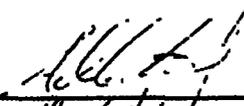
[*signatures appear on next page*]

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: 
Name: Donna Askren
Title: Assistant Vice President

By: 
Name: Allen P. Kelly
Title: Financial Manager

STATE OF Arkansas
COUNTY OF Washington
TO WIT:

On this 22 day of February before me appeared Allan Linds to me personally known, who being by me duly sworn, says that he is the Financial Manager of EVEREST RAILCAR SERVICES, INC., that said instrument was signed on 2/22, 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]

Kristie Hendricks
Notary Public

My commission expires:

7/1/2016



STB - (Subleasing)

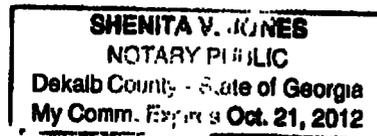
STATE OF Georgia,
COUNTY OF DeKalb,
TO WIT:

On this 28 day of February before me appeared Donna Askren, to me personally known, who being by me duly sworn, says that she/he is the Assistant Vice President of BANC OF AMERICA LEASING & CAPITAL, LLC, that said instrument was signed on February 28, 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]

Shenita V. Jones
Notary Public

My commission expires: October 21, 2012



STB - (Subleasing)

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

Prev Mark	Prev Num	Curr Mark	Curr Num
		HWCX	003276
		HWCX	003277
		HWCX	003278
		HWCX	003279
		HWCX	003280
		HWCX	003281
		HWCX	003282
		HWCX	003283
		HWCX	003284
		HWCX	003285
		HWCX	003286
		HWCX	003287
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		HWCX	003299
		HWCX	003300