RECORDATION NO 26323-C FILED
June 21, 2012 02:45 PM
SURFACE TRANSPORTATION BOARD

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OF COUNSEL
URBAN A. LESTER

June 21, 2012

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 of Lease, dated as of June 21, 2012, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memoranda of Master Equipment Lease Agreement previously filed with the Board under Recordation Numbers 26323, 26323-A and 26512.

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

Assignor: Bank of America, N.A.
One Financial Plaza
Providence, RI 02903

Assignee: Regions Commercial Equipment Finance, LLC
1900 Fifth Ave N, 24th Floor
Birmingham, Alabama 35203

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

Rec. No. 26323-C: 283 railcars - JECX 6001 – JECX 6285 (excluding JECX 6069 and JECX 6135);

Rec. No. 266512-A: 54 railcars – KPLX 6001 – KPLX 6055 (excluding KPLX 6050)

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

Memorandum of Assignment of Lease.

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 each of the enclosed document to the undersigned.

Very truly yours,

Edward M. Luria

EML/sem
Enclosures

RECORDATION NO 26323-C FILED
June 21, 2012 02:45 PM
SURFACE TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT OF LEASE

THIS MEMORANDUM OF ASSIGNMENT OF LEASE dated as of this 21st day of June, 2012, is made by BANK OF AMERICA, N.A. (the "Assignor"), and REGIONS COMMERCIAL EQUIPMENT FINANCE, LLC, (the "Assignee" and, together with the Assignor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, Assignor, as successor in interest to Banc of America Leasing & Capital, LLC, and Assignee entered into that certain Assignment and Specification of Assigned Lease Schedule (the "Assignment") dated as of June 21, 2012 relating to the sale by Assignor to Assignee of 337 railcars identified on Schedule 1 (the "Equipment") and the assignment by Assignor and assumption by Assignee of Assignor's right, title and interest in, and obligations under, the Master Lease Agreement, dated as of May 2, 2006, between Westar Energy, Inc. ("Westar"), as lessee, and Assignor, as lessor (the "Lease Agreement"), and three schedules thereto, specifically Schedule No. 16426-11500-001 dated May 2, 2006, Schedule No. 16426-11500-002 dated May 8, 2006, and Schedule No. 16426-11500-003 dated August 15, 2006 (each a "Schedule" and collectively the "Schedules"), between Assignor, as lessor, and Westar, as lessee. The Schedules and the Lease Agreement, as it relates to the Schedules, are collectively referred to as the "Lease".

WHEREAS, the Equipment is subject to the Lease.

WHEREAS, a Memorandum of Master Equipment Lease Agreement with respect to Schedule No. 16426-11500-001 was filed with the Surface Transportation Board on May 4, 2006 and assigned recordation number 26323.

WHEREAS, a Memorandum of Master Equipment Lease Agreement with respect to Schedule No. 16426-11500-002 was filed with the Surface Transportation Board on May 11, 2006 and assigned recordation number 26323-A.

WHEREAS, a Memorandum of Master Equipment Lease Agreement with respect to Schedule No. 16426-11500-003 was filed with the Surface Transportation Board on August 16, 2006 and assigned recordation number 26512.

WHEREAS, the Parties wish to show for the public record the existence of the aforesaid assignment by Assignor of its right, title and interest in, and obligations under, the Lease to Assignee, and accordingly the Parties have caused this Memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Assignor hereby confirms the sale of the Equipment to Assignee and the assignment to Assignee of Assignor's right, title and interest in, and obligations under, the Lease in accordance with the terms and conditions of the Assignment, and the Assignee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

[Signature Page Follows]

IN WITNESS WHEREOF, each of the undersigned has caused this Memorandum to be executed by a duly authorized officer as of the day and year first above written.

BANK OF AMERICA, N.A.

By: Andy Capdarest
Name: Andy Capdarest
Title: Director

STATE OF CALIFORNIA)
) ss.
COUNTY OF SAN FRANCISCO)

On June 20, 2012 before me Lori Kerfus Notary Public personally appeared Andy Capdarast, who proved to me on he basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same in his/her authorized capacity, and that by his/her signature on the instrument the person, or the entity upon behalf of which the person acted, executed this instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

LORI KERFUS
Commission # 1967569
Notary Public - California
San Francisco County
My Comm. Expires Jan 27, 2016

Signature Lori Kerfus (Seal)

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Assignee by authority of its Managers and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Assignee. I further declare under penalty of perjury that the foregoing is true and correct.

REGIONS COMMERCIAL
EQUIPMENT FINANCE, LLC

By:_____
Name: DAX GOFORTH
Title: VICE PRESIDENT

Schedule 1
to
Memorandum of Assignment to Lease

Lease Schedule No. 16426-11500-001 dated as of May 2, 2006

	Car Marks		
1	JECX	6001	
2	JECX	6002	
3	JECX	6003	
4	JECX	6004	
5	JECX	6005	
6	JECX	6006	
7	JECX	6007	
8	JECX	6008	
9	JECX	6009	
10	JECX	6010	
11	JECX	6011	
12	JECX	6012	
13	JECX	6013	
14	JECX	6014	
15	JECX	6015	
16	JECX	6016	
17	JECX	6017	
18	JECX	6018	
19	JECX	6019	
20	JECX	6020	
21	JECX	6021	
22	JECX	6022	
23	JECX	6023	
24	JECX	6024	
25	JECX	6025	
26	JECX	6026	
27	JECX	6027	
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56	JECX	6056	
57	JECX	6057	
58	JECX	6058	
59	JECX	6059	
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61	JECX	6061	
62	JECX	6062	
63	JECX	6063	
64	JECX	6064	
65	JECX	6065	
66	JECX	6066	
67	JECX	6067	
68	JECX	6068	
~~69~~	~~JECX~~	~~6069~~	Terminated
70	JECX	6070	
71	JECX	6071	
72	JECX	6072	
73	JECX	6073	
74	JECX	6074	
75	JECX	6075	
76	JECX	6076	
77	JECX	6077	
78	JECX	6078	
79	JECX	6079	
80	JECX	6080	
81	JECX	6081	
82	JECX	6082	
83	JECX	6083	
84	JECX	6084	
85	JECX	6085	
86	JECX	6086	
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98	JECX	6098	
99	JECX	6099	
100	JECX	6100	
101	JECX	6101	
102	JECX	6102	
103	JECX	6103	
104	JECX	6104	
105	JECX	6105	
106	JECX	6106	
107	JECX	6107	
108	JECX	6108	
109	JECX	6109	
110	JECX	6110	
111	JECX	6111	
112	JECX	6112	
113	JECX	6113	
114	JECX	6114	
115	JECX	6115	
116	JECX	6116	
117	JECX	6117	
118	JECX	6118	
119	JECX	6119	
120	JECX	6120	
121	JECX	6121	
122	JECX	6122	
123	JECX	6123	
124	JECX	6124	
125	JECX	6125	
126	JECX	6126	
127	JECX	6127	
128	JECX	6128	
129	JECX	6129	
130	JECX	6130	
131	JECX	6131	
132	JECX	6132	
133	JECX	6133	
134	JECX	6134	
~~135~~	~~JECX~~	~~6135~~	Terminated
136	JECX	6136	
137	JECX	6137	
138	JECX	6138	
139	JECX	6139	
140	JECX	6140	

Lease Schedule No. 16426-11500-002 dated as of May 8, 2006

	Car Marks		
1	JECX	6141	
2	JECX	6142	
3	JECX	6143	
4	JECX	6144	
5	JECX	6145	
6	JECX	6146	
7	JECX	6147	
8	JECX	6148	
9	JECX	6149	
10	JECX	6150	
11	JECX	6151	
12	JECX	6152	
13	JECX	6153	
14	JECX	6154	
15	JECX	6155	
16	JECX	6156	
17	JECX	6157	
18	JECX	6158	
19	JECX	6159	
20	JECX	6160	
21	JECX	6161	
22	JECX	6162	
23	JECX	6163	
24	JECX	6164	
25	JECX	6165	
26	JECX	6166	
27	JECX	6167	
28	JECX	6168	
29	JECX	6169	
30	JECX	6170	
31	JECX	6171	
32	JECX	6172	
33	JECX	6173	
34	JECX	6174	
35	JECX	6175	
36	JECX	6176	
37	JECX	6177	
38	JECX	6178	
39	JECX	6179	
40	JECX	6180	
41	JECX	6181	
42	JECX	6182	
43	JECX	6183	
44	JECX	6184	
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46	JECX	6186	
47	JECX	6187	
48	JECX	6188	
49	JECX	6189	
50	JECX	6190	
51	JECX	6191	
52	JECX	6192	
53	JECX	6193	
54	JECX	6194	
55	JECX	6195	
56	JECX	6196	
57	JECX	6197	
58	JECX	6198	
59	JECX	6199	
60	JECX	6200	
61	JECX	6201	
62	JECX	6202	
63	JECX	6203	
64	JECX	6204	
65	JECX	6205	
66	JECX	6206	
67	JECX	6207	
68	JECX	6208	
69	JECX	6209	
70	JECX	6210	
71	JECX	6211	
72	JECX	6212	
73	JECX	6213	
74	JECX	6214	
75	JECX	6215	
76	JECX	6216	
77	JECX	6217	
78	JECX	6218	
79	JECX	6219	
80	JECX	6220	
81	JECX	6221	
82	JECX	6222	
83	JECX	6223	
84	JECX	6224	
85	JECX	6225	
86	JECX	6226	
87	JECX	6227	
88	JECX	6228	
89	JECX	6229	
90	JECX	6230	
91	JECX	6231	
92	JECX	6232	
93	JECX	6233	
94	JECX	6234	

95	JECX	6235	
96	JECX	6236	
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102	JECX	6242	
103	JECX	6243	
104	JECX	6244	
105	JECX	6245	
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107	JECX	6247	
108	JECX	6248	
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110	JECX	6250	
111	JECX	6251	
112	JECX	6252	
113	JECX	6253	
114	JECX	6254	
115	JECX	6255	
116	JECX	6256	
117	JECX	6257	
118	JECX	6258	
119	JECX	6259	
120	JECX	6260	
121	JECX	6261	
122	JECX	6262	
123	JECX	6263	
124	JECX	6264	
125	JECX	6265	
126	JECX	6266	
127	JECX	6267	
128	JECX	6268	
129	JECX	6269	
130	JECX	6270	
131	JECX	6271	
132	JECX	6272	
133	JECX	6273	
134	JECX	6274	
135	JECX	6275	
136	JECX	6276	
137	JECX	6277	
138	JECX	6278	
139	JECX	6279	
140	JECX	6280	
141	JECX	6281	
142	JECX	6282	
143	JECX	6283	

144	JECX	6284	
145	JECX	6285	

Lease Schedule No. 16426-11500-003 dated as of August 15, 2006

	Car Marks		
1	KPLX	6001	
2	KPLX	6002	
3	KPLX	6003	
4	KPLX	6004	
5	KPLX	6005	
6	KPLX	6006	
7	KPLX	6007	
8	KPLX	6008	
9	KPLX	6009	
10	KPLX	6010	
11	KPLX	6011	
12	KPLX	6012	
13	KPLX	6013	
14	KPLX	6014	
15	KPLX	6015	
16	KPLX	6016	
17	KPLX	6017	
18	KPLX	6018	
19	KPLX	6019	
20	KPLX	6020	
21	KPLX	6021	
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23	KPLX	6023	
24	KPLX	6024	
25	KPLX	6025	
26	KPLX	6026	
27	KPLX	6027	
28	KPLX	6028	
29	KPLX	6029	
30	KPLX	6030	
31	KPLX	6031	
32	KPLX	6032	
33	KPLX	6033	
34	KPLX	6034	
35	KPLX	6035	
36	KPLX	6036	
37	KPLX	6037	
38	KPLX	6038	
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40	KPLX	6040	
41	KPLX	6041	
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43	KPLX	6043	
44	KPLX	6044	
45	KPLX	6045	
46	KPLX	6046	
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49	KPLX	6049	
~~50~~	~~KPLX~~	~~6050~~	Terminated
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54	KPLX	6054	
55	KPLX	~~6054~~	
		6055	

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: 6/21/12

Edward M Luria

Edward M. Luria