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ELIAS C. ALVORD (1942)
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May 31, 2013

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 May 31, 2013, 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 27666.

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

Assignor: BB&T Equipment Finance Corporation
102 W Pennsylvania Avenue
Towson, MD 21204

Assignee: Banc of America Leasing & Capital, LLC
555 California Street, 4th Floor
San Francisco, CA 94104

Section Chief
May 31, 2013
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A description of the railroad equipment covered by the enclosed document is:

25 locomotives: DME 6052, DME 6054, DME 3833, DME 3834, ICE 6423
ICE 6424, ICE 6426 – ICE 6434, ICE 6436, ICE 6437 and ICE 6439 – ICE 6446.

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

Memorandum of Assignment of Lease.

Also enclosed is a check in the amount of \$42.00 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,

A handwritten signature in black ink, appearing to read 'E. Luria', with a stylized flourish at the end.

Edward M. Luria

EML/sem
Enclosures

MEMORANDUM OF ASSIGNMENT OF LEASE

THIS MEMORANDUM OF ASSIGNMENT OF LEASE dated as of this 31st day of May, 2013, is made by BB&T EQUIPMENT FINANCE CORPORATION ("Assignor") and BANC OF AMERICA LEASING & CAPITAL, LLC (the "Assignee", and, together with the Assignor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, Assignor and Assignee entered into that certain Specification of Assigned Interest (the "Assignment") dated as of May 31, 2013 relating to the sale by Assignor to Assignee of twenty-five (25) locomotives as set forth on Exhibit A, attached hereto (the "Equipment") and the assignment by Assignor and assumption by Assignee of Assignor's right, title and interest in, and obligations under, that certain Schedule No. 8 to Master Lease (defined below), dated as of September 30, 2008 ("Schedule 8"), between Assignor (as assignee of National City Commercial Capital Corporation), as lessor, and Dakota, Minnesota & Eastern Railroad Corporation, as lessee ("Lessee"), pursuant to which the Railcar Lease Agreement, dated as of December 22, 2004 (the "Master Lease"), between Assignor and Lessee is incorporated therein by reference (together with all of the riders, schedules and other attachments solely related to Schedule 8, collectively, the "Lease").

WHEREAS, the Equipment is subject to the Lease.

WHEREAS, a Memorandum of Lease Agreement dated as of September 30, 2008 with respect to the Lease was filed with the Surface Transportation Board (the "STB") on September 30, 2008 as STB Recordation No. 27666 and a Memorandum of Master Assignment Agreement, dated December 23, 2008 with respect to the Lease was filed at the STB on December 23, 2008 as STB Recordation No. 27666-D.

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]

BANC OF AMERICA LEASING & CAPITAL, LLC
Assignee

By: [Signature]
Name: **Michael T. Spiva**
Title: **Vice President**

STATE OF Georgia)
COUNTY OF Gwinnett) SS.:

On this 31st day of May, 2013, before me personally appeared Michael T. Spiva, to me personally known, who, by me being duly sworn, says that he/she is Vice President of BANC OF AMERICA LEASING & CAPITAL, LLC, that the foregoing instrument was signed on behalf of said company, by authority of its board of directors, and he/she acknowledged that the execution of the foregoing instrument was the free act and deed of said company.

[Signature]
Notary Public

My commission expires:

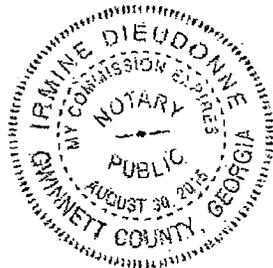


EXHIBIT A
EQUIPMENT

21 SD40-2 locomotives numbered ICE 6423, 6424, 6426-6434, inclusive, 6436, 6437 and 6439-6446, inclusive
2 SD40-3 locomotives numbered DME 6052 and 6054
2 GP38-3 locomotives numbered DME 3833 and 3834

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: 3/31/13

Edward M Luria
Edward M. Luria