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ELIAS C. ALVORD (1942)  
ELLSWORTH C. ALVORD (1964)  
ROBERT W. ALVORD (2011)

June 28, 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 June 28, 2013, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease of Railroad Equipment No. 1 previously filed with the Board under Recordation Number 27165.

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

Transferor: Banc of America Leasing & Capital, LLC  
One Financial Plaza  
Providence, RI 02901

Transferee: Capital One Equipment Finance Corp.  
1 Olympic Place, Suite 900  
Towson, MD 21204

Section Chief  
June 28, 2013  
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A description of the railroad equipment covered by the enclosed document is:

100 coil railcars: GTW 187700 - GTW 187799.

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 ~~28~~<sup>29</sup> day of June, 2013, is made by BANC OF AMERICA LEASING & CAPITAL, LLC (the "Transferor"), and CAPITAL ONE EQUIPMENT FINANCE CORP. (the "Transferee" and, together with the Transferor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, Transferor and Transferee entered into that certain Assignment and Specification of Assigned Lease Schedule (the "Purchase Agreement") dated as of June ~~28~~<sup>29</sup>, 2013 relating to the sale by Transferor to Transferee of 100 steel coil cars marked GTW 187700 to GTW 187799 inclusive, built by National Steel Car Limited in 2007 (the "Equipment") and the assignment by Transferor and assumption by Transferee of Transferor's right, title and interest in, and obligations under, the Lease of Railroad Equipment No. 1, dated as of September 19, 2007, between Grand Trunk West Railroad Incorporated ("Grand Trunk"), as lessee, and Transferor, as lessor (the "Lease").

WHEREAS, the Equipment is subject to the Lease.

WHEREAS, a Memorandum of Lease of Railroad Equipment No. 1, dated as of September 19, 2007, with respect to the Lease was filed with the Surface Transportation Board on September 19, 2007 and assigned recordation number 27165.

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

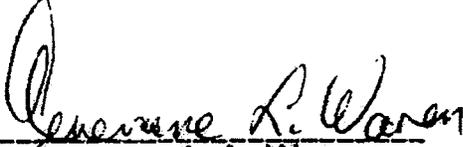
NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Transferor hereby confirms the sale of the Equipment to Transferee and the assignment to Transferee of Transferor's right, title and interest in, and obligations under, the Lease in accordance with the terms and conditions of the Purchase Agreement, and the Transferee 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.

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

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

By:   
Name: Annemarie L. Warren  
Title: Vice President

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

**CAPITAL ONE EQUIPMENT FINANCE CORP.**

By: \_\_\_\_\_  
Name: **Daniel McKew**  
Title: **Senior Vice President**

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.

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

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

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

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

**CAPITAL ONE EQUIPMENT FINANCE CORP.**

By:  \_\_\_\_\_  
Name: Daniel McKew  
Title: Senior Vice President

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: 6/28/13

Edward M Luria  
Edward M. Luria