

RECORDATION NO. 29644-I
FILED March 8, 2011 12:05 PM
SURFACE TRANSPORTATION BOARD

LAW OFFICES OF
LOUIS E. GITOMER

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TOWSON, MARYLAND 21204-4022
(202) 466-6532
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March 8, 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

Dear Ms. Brown:

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 March 5, 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-I.

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 50 rail cars numbered HWCX 3301-3350, inclusive.

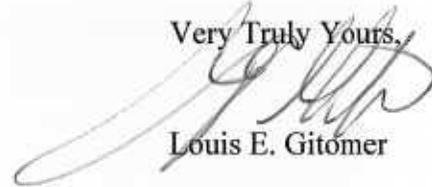
A fee of \$41.00 is enclosed. Please return one copy by email to:

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

Ms. Cynthia T. Brown
March 8, 2011
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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 50 rail cars numbered HWCX 3301-3350, inclusive.

Very Truly Yours,

A handwritten signature in black ink, appearing to read 'L. Gitomer', is written over the typed name. The signature is fluid and cursive, with a long horizontal stroke extending to the left.

Louis E. Gitomer

Enclosure

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

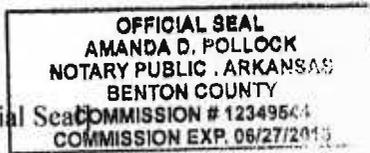
THIS MEMORANDUM OF ASSIGNMENT OF SUBLEASES is effective as of March 5, 2011, 2011, by and between EVEREST RAILCAR SERVICES, INC. ("Lessee") and BANC OF AMERICA LEASING & CAPITAL, LLC, ("Lessor"), with reference to the following:

Lessee, as lessee, Lessor, as lessor, are parties to that certain Subleasing Consent and Amendment dated as of January 6, 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*]

STATE OF Arkansas
COUNTY OF Benton
TO WIT:

On this 4th day of March before me appeared STEVEN HENDRICKS, to me personally known, who being by me duly sworn, says that he/she is the PRESIDENT of EVEREST RAILCAR SERVICES, INC., that said instrument was signed on MARCH 4, 2011 on behalf of said corporation by authority of its Board of Directors, and she/he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.



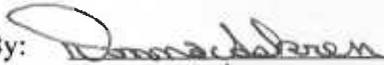
Amanda D Pollock
Notary Public

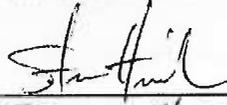
My commission expires: 4-27-2014

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

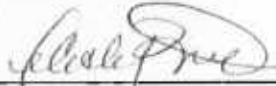
EVEREST RAILCAR SERVICES, INC.

By: 
Name: Donna Askren
Title: Asst. Vice President

By: 
Name: STEVEN HENDRICK
Title: PRESIDENT

STATE OF Georgia,
COUNTY OF Forsyth,
TO WIT:

On this 7th day of March before me appeared Denise ASKEEN, 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 Nov 7, 2011 on behalf of said corporation by authority of its Board of Directors, and she/he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.



Notary Public

[Notarial Seal]

My commission expires:

CELESTE BROWN
NOTARY PUBLIC
Forsyth County
State of Georgia
My Comm. Expires Mar. 11, 2011

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

CURRENT MARK	CURRENT NUMBER	CURRENT MARK	CURRENT NUMBER
HWCX	003301	HWCX	003326
HWCX	003302	HWCX	003327
HWCX	003303	HWCX	003328
HWCX	003304	HWCX	003329
HWCX	003305	HWCX	003330
HWCX	003306	HWCX	003331
HWCX	003307	HWCX	003332
HWCX	003308	HWCX	003333
HWCX	003309	HWCX	003334
HWCX	003310	HWCX	003335
HWCX	003311	HWCX	003336
HWCX	003312	HWCX	003337
HWCX	003313	HWCX	003338
HWCX	003314	HWCX	003339
HWCX	003315	HWCX	003340
HWCX	003316	HWCX	003341
HWCX	003317	HWCX	003342
HWCX	003318	HWCX	003343
HWCX	003319	HWCX	003344
HWCX	003320	HWCX	003345
HWCX	003321	HWCX	003346
HWCX	003322	HWCX	003347
HWCX	003323	HWCX	003348
HWCX	003324	HWCX	003349
HWCX	003325	HWCX	003350