RECORDATION NO 27121-B FILED
September 17, 2013 09:30 AM
SURFACE TRANSPORTATION BOARD

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

September 16, 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 and Assumption Agreement, dated as of August 15, 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 previously filed with the Board under Recordation Number 27121-A.

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

Assignor: First Union Rail Corporation
6250 River Road, Suite 5000
Rosemont, IL 60018

Assignee: Helm Financial Corporation
505 Sansome Street, Suite 1800
San Francisco, CA 94111

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

12 hopper cars within the series FURX 878353 - FURX 878398 as more particularly set forth in the attachment to the document.

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

Memorandum of Assignment and Assumption Agreement.

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,

Edward M. Luria

EML/sem
Enclosures

RECORDATION NO 27121-B FILED
September 17, 2013 09:30 AM
SURFACE TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT

THIS MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT dated as of this 15th day of August, 2013, is made by First Union Rail Corporation, with an address at 6250 River Road, Suite 5000, Rosemont, IL 60018 (the "Assignor"), and Helm Financial Corporation, with an address at 505 Sansome Street, Suite 1800, San Francisco, California 94111 ("Assignee", and together with the Assignor, the "Parties").

WITNESSETH:

The Parties entered into an assignment and assumption agreement (the Assignment and Assumption Agreement") dated as of the date hereof;

Under the Assignment and Assumption Agreement, the Assignor assigned its right, title and interest in and to certain railroad equipment and leases and beneficial interests therein listed on each Schedule attached hereto to Assignee, and Assignee has accepted and assumed all duties and obligations of Assignor with respect thereto arising on or after the date hereof. The railroad equipment is described in Exhibit A on each Schedule. The documents filed with the Surface Transportation Board ("STB") relating to the railroad equipment on each Schedule are set forth in Exhibit B hereto on each Schedule. Railcars previously included in the assigned leases but now removed are listed in Exhibit C in each applicable Schedule.

The Parties wish to show for the public record the existence of the aforementioned Assignment and Assumption Agreement, and the respective interests therein of the Parties and accordingly the Parties have caused this Memorandum to be executed by their respective duly authorized officers, as of the date first above written.

We certify that we hold the titles set forth below, that this instrument was signed on behalf of the parties named immediately above our respective signatures by authority of the Board of Directors of such party, and we acknowledge that the execution of the foregoing instrument was the free act and deed of the party we each represent. We further declare under penalty of perjury that the foregoing is true and correct.

FIRST UNION RAIL CORPORATION

By: _____
Name: Rick Grossman
Title: Vice President - Equipment

HELM FINANCIAL CORPORATION

By: _____
Name: _____
Title: _____

MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT

THIS MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT dated as of this 15th day of August, 2013, is made by First Union Rail Corporation, with an address at 6250 River Road, Suite 5000, Rosemont, IL 60018 (the "Assignor"), and Helm Financial Corporation, with an address at 505 Sansome Street, Suite 1800, San Francisco, California 94111 ("Assignee", and together with the Assignor, the "Parties").

WITNESSETH:

The Parties entered into an assignment and assumption agreement (the Assignment and Assumption Agreement") dated as of the date hereof;

Under the Assignment and Assumption Agreement, the Assignor assigned its right, title and interest in and to certain railroad equipment and leases and beneficial interests therein listed on each Schedule attached hereto to Assignee, and Assignee has accepted and assumed all duties and obligations of Assignor with respect thereto arising on or after the date hereof. The railroad equipment is described in Exhibit A on each Schedule. The documents filed with the Surface Transportation Board ("STB") relating to the railroad equipment on each Schedule are set forth in Exhibit B hereto on each Schedule. Railcars previously included in the assigned leases but now removed are listed in Exhibit C in each applicable Schedule.

The Parties wish to show for the public record the existence of the aforementioned Assignment and Assumption Agreement, and the respective interests therein of the Parties and accordingly the Parties have caused this Memorandum to be executed by their respective duly authorized officers, as of the date first above written.

We certify that we hold the titles set forth below, that this instrument was signed on behalf of the parties named immediately above our respective signatures by authority of the Board of Directors of such party, and we acknowledge that the execution of the foregoing instrument was the free act and deed of the party we each represent. We further declare under penalty of perjury that the foregoing is true and correct.

FIRST UNION RAIL CORPORATION

By: _____
Name: _____
Title: _____

HELM FINANCIAL CORPORATION

By: _____
Name: Courtney A. O'H. Williams
Title: President and CEO

SCHEDULE 1

Exhibit A

Railcars

Fifteen (15) bulkhead flat car railcars marked and numbered:

NOKL 725000
NOKL 725002
NOKL 725005
NOKL 725006
NOKL 725009
NOKL 725010
NOKL 725014
NOKL 725015
NOKL 725016
NOKL 725017
NOKL 725024
NOKL 725025
NOKL 725027
NOKL 725030
NOKL 725033

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated October 23, 2002, between First Union Rail Corporation, Lessor, and Alaska Railroad Corporation, Lessee, filed with the Board on November 22, 2002 at 11:06 a.m. under Recordation Number 20818-B.

SCHEDULE 2

Exhibit A

Railcars

Twelve (12) covered, plastic pellets hopper railcars marked and numbered:

FURX 878353	FURX 878376
FURX 878354	FURX 878389
FURX 878368	FURX 878393
FURX 878369	FURX 878395
FURX 878370	FURX 878396
FURX 878374	FURX 878398

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated July 20, 2012, between First Union Rail Corporation, Lessor, and Asahi Kasei Plastic North America, Inc., Lessee, filed with the Board on September 4, 2012 at 1:17 p.m. under Recordation Number 27121-A.

SCHEDULE 3

Exhibit A

Railcars

Eighteen (18) gondola railcars marked and numbered:

NOKL 315715	NOKL 315732
NOKL 315717	NOKL 315734
NOKL 315719	NOKL 315738
NOKL 315721	NOKL 315744
NOKL 315722	NOKL 315754
NOKL 315723	NOKL 315755
NOKL 315724	NOKL 315757
NOKL 315725	NOKL 315759
NOKL 315730	NOKL 315761

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated August 6, 2008, between First Union Rail Corporation, Lessor, and Buffalo & Pittsburgh Railroad, Inc., Lessee, filed with the Board on September 26, 2008 at 2:22 p.m. under Recordation Number 27655.

SCHEDULE 4

Exhibit A

Railcars

One hundred ten (110) gondola railcars marked and numbered:

1	NOKL	315000	38	NOKL	315807	75	SMW	315088
2	NOKL	315004	39	NOKL	315810	76	SMW	315098
3	NOKL	315005	40	NOKL	315813	77	SMW	315246
4	NOKL	315007	41	NOKL	315814	78	SMW	315460
5	NOKL	315008	42	NOKL	315815	79	SMW	315461
6	NOKL	315009	43	NOKL	315824	80	SMW	315465
7	NOKL	315012	44	NOKL	315825	81	SMW	315467
8	NOKL	315014	45	NOKL	315827	82	SMW	315474
9	NOKL	315015	46	NOKL	315834	83	SMW	315481
10	NOKL	315017	47	NOKL	315836	84	SMW	315496
11	NOKL	315018	48	NOKL	315837	85	SMW	315497
12	NOKL	315023	49	NOKL	315838	86	SMW	315505
13	NOKL	315026	50	NOKL	315839	87	SMW	315515
14	NOKL	315030	51	NOKL	315840	88	SMW	315516
15	NOKL	315032	52	NOKL	315842	89	SMW	315531
16	NOKL	315033	53	NOKL	315843	90	SMW	315544
17	NOKL	315036	54	NOKL	315846	91	SMW	315551
18	NOKI.	315040	55	NOKL	315850	92	SMW	315564
19	NOKL	315041	56	NOKL	315851	93	SMW	315569
20	NOKL	315047	57	NOKL	315854	94	SMW	315572
21	NOKL	315111	58	NOKI,	315856	95	SMW	315577
22	NOKL	315202	59	NOKL	315857	96	SMW	315587
23	NOKL	315208	60	NOKL	315858	97	SMW	315593
24	NOKL	315602	61	NOKL	315859	98	SMW	315594
25	NOKL	315614	62	NOKL	315860	99	SMW	315596
26	NOKL	315726	63	NOKL	315861	100	SMW	315711
27	NOKL	315728	64	NOKL	315862	101	SMW	315764
28	NOKL	315736	65	NOKL	315864	102	SMW	315765
29	NOKL	315737	66	NOKL	315865	103	SMW	315766
30	NOKL	315739	67	NOKL	315866	104	SMW	315770
31	NOKL	315745	68	NOKL	315867	105	SMW	315775
32	NOKL	315748	69	NOKL	315868	106	SMW	315778
33	NOKI.	315752	70	NOKL	315869	107	SMW	315781
34	NOKL	315802	71	NOKL	315872	108	SMW	315783
35	NOKL	315803	72	NOKL	315874	109	SMW	315790
36	NOKL	315804	73	SMW	315051	110	SMW	315791
37	NOKL	315806	74	SMW	315085			

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated November 1, 2012, between First Union Rail Corporation, Lessor, and Rarus Railway, LLC d/b/a Butte, Anaconda and Pacific Railway Co., Lessee, filed with the Board on May 10, 2013 at 1:05 p.m. under Recordation Number 30723.

SCHEDULE 5

Exhibit A

Railcars

Thirty eight (38) Plate F boxcar railcars marked and numbered:

1	NOKL 571100	20	NOKL 571158
2	NOKL 571102	21	NOKL 571160
3	NOKL 571105	22	NOKL 571162
4	NOKL 571111	23	NOKL 571164
5	NOKL 571114	24	NOKL 571166
6	NOKL 571115	25	NOKL 571167
7	NOKL 571120	26	NOKL 571170
8	NOKL 571121	27	NOKL 571171
9	NOKL 571123	28	NOKL 571172
10	NOKL 571129	29	NOKL 571173
11	NOKL 571130	30	NOKL 571174
12	NOKL 571135	31	NOKL 571178
13	NOKL 571136	32	NOKL 571182
14	NOKL 571138	33	NOKL 571183
15	NOKL 571145	34	NOKL 571185
16	NOKL 571148	35	NOKL 571186
17	NOKL 571150	36	NOKL 571189
18	NOKL 571153	37	NOKL 571195
19	NOKL 571154	38	NOKL 571199

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated June 21, 2012, between First Union Rail Corporation, Lessor, and Cascade & Columbia River Railroad Co., Lessee, filed with the Board on November 3, 2006 at 2:26 p.m. under Recordation Number 22581-JJJJ.

SCHEDULE 6

Exhibit A

Railcars

Ninety (90) Plate C boxcar railcars marked and numbered:

1	NOKL 088151	31	SMW 536006	61	SMW 536123
2	NOKL 088152	32	SMW 536007	62	SMW 536125
3	NOKL 088155	33	SMW 536011	63	SMW 536128
4	NOKL 088157	34	SMW 536012	64	SMW 536139
5	NOKL 088158	35	SMW 536013	65	SMW 536143
6	NOKL 088159	36	SMW 536015	66	SMW 536145
7	NOKL 088162	37	SMW 536016	67	SMW 536150
8	NOKL 088170	38	SMW 536017	68	SMW 536156
9	NOKL 088172	39	SMW 536018	69	SMW 536157
10	NOKL 088173	40	SMW 536020	70	SMW 536158
11	NOKL 088174	41	SMW 536023	71	SMW 536159
12	NOKL 088181	42	SMW 536036	72	SMW 536161
13	NOKL 088185	43	SMW 536039	73	SMW 536165
14	NOKL 088186	44	SMW 536053	74	SMW 536168
15	NOKL 088187	45	SMW 536054	75	SMW 536169
16	NOKL 088191	46	SMW 536055	76	SMW 536173
17	NOKL 088194	47	SMW 536068	77	SMW 536174
18	NOKL 088197	48	SMW 536070	78	SMW 536175
19	NOKL 088199	49	SMW 536077	79	SMW 536178
20	NOKL 088201	50	SMW 536079	80	SMW 536179
21	NOKL 088202	51	SMW 536083	81	SMW 536188
22	NOKL 088204	52	SMW 536087	82	SMW 536189
23	NOKL 088205	53	SMW 536096	83	SMW 536192
24	NOKL 088208	54	SMW 536098	84	SMW 536194
25	NOKL 088209	55	SMW 536100	85	SMW 536199
26	NOKL 088210	56	SMW 536110	86	SMW 536203
27	NOKL 088213	57	SMW 536111	87	SMW 536205
28	NOKL 088214	58	SMW 536118	88	SMW 536211
29	NOKL 088216	59	SMW 536121	89	SMW 536212
30	NOKL 088217	60	SMW 536122	90	SMW 536217

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated March 9, 2012, between First Union Rail Corporation, Lessor, and Chattahoochee Industrial Railroad, Lessee, filed with the Board on April 25, 2012 at 3:53 p.m. under Recordation Number 30193.

SCHEDULE 7

Exhibit A

Railcars

Ninety (90) general service flat car railcars, marked and numbered:

CSS 19000-19089, inclusive

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated November 21, 2008, between First Union Rail Corporation, Lessor, and Chicago SouthShore & South Bend Railroad, Lessee, filed with the Board on December 22, 2008 at 10:46 a.m. under Recordation Number 27765.

SCHEDULE 8

Exhibit A

Railcars

One hundred (100) grain covered hopper railcars marked and numbered:

FURX	818728	FURX	826578	FURX	830682
FURX	820520	FURX	826597	FURX	830694
FURX	820898	FURX	826601	FURX	830756
FURX	820984	FURX	826604	FURX	830814
FURX	820990	FURX	826608	FURX	830869
FURX	821007	FURX	826632	FURX	830890
FURX	821741	FURX	826638	FURX	830917
FURX	821766	FURX	827031	FURX	830918
FURX	821883	FURX	827036	FURX	830929
FURX	822024	FURX	827098	FURX	830983
FURX	822037	FURX	827364	FURX	831030
FURX	822071	FURX	827447	FURX	831062
FURX	822181	FURX	827582	FURX	832047
FURX	822192	FURX	827639	FURX	832116
FURX	822948	FURX	827686	FURX	832120
FURX	823116	FURX	827857	FURX	832145
FURX	823827	FURX	827964	FURX	832156
FURX	824158	FURX	828231	FURX	832169
FURX	824244	FURX	828416	FURX	832191
FURX	824285	FURX	828424	FURX	832307
FURX	824318	FURX	828472	FURX	832314
FURX	824364	FURX	828513	FURX	832508
FURX	824417	FURX	828534	FURX	832577
FURX	824432	FURX	829407	FURX	832591
FURX	824455	FURX	829452	FURX	832685
FURX	824530	FURX	829617	FURX	832695
FURX	824835	FURX	829864	FURX	832998
FURX	824904	FURX	830447	FURX	833013
FURX	824941	FURX	830502	FURX	833406
FURX	825434	FURX	830508	FURX	833441
FURX	826254	FURX	830520	FURX	833668
FURX	826275	FURX	830585	FURX	833722
FURX	826286	FURX	830600		
FURX	826560	FURX	830608		

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated November 21, 2012, between First Union Rail Corporation, Lessor, and Chieftain Sand & Proppant Barron, LLC, Lessee, filed with the Board on April 12, 2013 at 2:46 p.m. under Recordation Number 30697.

SCHEDULE 9

Exhibit A

Railcars

Two (2) covered, plastic pellets hopper railcars marked and numbered:

FURX 877180 and FURX 877184

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated February 1, 2012, between First Union Rail Corporation, Lessor, and Colortech, Inc., Lessee, filed with the Board on March 1, 2012 at 11:56 a.m. under Recordation Number 30113.

SCHEDULE 10

Exhibit A

Railcars

One hundred eighty (180) gondola railcars marked and numbered:

1	ICE	017000	43	ICE	017054	84	ICE	017111
2	ICE	017001	44	ICE	017055	85	ICE	017112
3	ICE	017003	45	ICE	017056	86	ICE	017114
4	ICE	017004	46	ICE	017059	87	ICE	017115
5	ICE	017005	47	ICE	017060	88	ICE	017116
6	ICE	017006	48	ICE	017061	89	ICE	017118
7	ICE	017007	49	ICE	017062	90	ICE	017119
8	ICE	017008	50	ICE	017064	91	ICE	017121
9	ICE	017009	51	ICE	017065	92	ICE	017122
10	ICE	017010	52	ICE	017067	93	ICE	017123
11	ICE	017011	53	ICE	017068	94	ICE	017124
12	ICE	017013	54	ICE	017069	95	ICE	017126
13	ICE	017014	55	ICE	017074	96	ICE	017127
14	ICE	017015	56	ICE	017075	97	ICE	017128
15	ICE	017017	57	ICE	017076	98	ICE	017132
16	ICE	017018	58	ICE	017077	99	ICE	017133
17	ICE	017019	59	ICE	017078	100	ICE	017138
18	ICE	017022	60	ICE	017079	101	ICE	017139
19	ICE	017024	61	ICE	017081	102	ICE	017140
20	ICE	017026	62	ICE	017082	103	ICE	017141
21	ICE	017027	63	ICE	017083	104	ICE	017144
22	ICE	017028	64	ICE	017084	105	ICE	017146
23	ICE	017029	65	ICE	017086	106	ICE	017148
24	ICE	017030	66	ICE	017088	107	ICE	017149
25	ICE	017031	67	ICE	017089	108	ICE	017151
26	ICE	017032	68	ICE	017090	109	ICE	017152
27	ICE	017033	69	ICE	017091	110	ICE	017153
28	ICE	017034	70	ICE	017093	111	ICE	017154
29	ICE	017037	71	ICE	017095	112	ICE	017156
30	ICE	017038	72	ICE	017097	113	ICE	017157
31	ICE	017039	73	ICE	017098	114	ICE	017158
32	ICE	017041	74	ICE	017099	115	ICE	017159
33	ICE	017042	75	ICE	017101	116	ICE	017160
34	ICE	017043	76	ICE	017102	117	ICE	017161
35	ICE	017044	77	ICE	017103	118	ICE	017162
36	ICE	017045	78	ICE	017104	119	ICE	017163
37	ICE	017046	79	ICE	017105	120	ICE	017165
38	ICE	017047	80	ICE	017107	121	ICE	017167

39	ICE	017048	81	ICE	017108	122	ICE	017172
40	ICE	017049	82	ICE	017109	123	ICE	017174
41	ICE	017051	83	ICE	017110	124	ICE	017175
42	ICE	017052	145	ICE	017202	125	ICE	017176
126	ICE	017177	146	ICE	017203	164	ICE	017226
127	ICE	017178	147	ICE	017204	165	ICE	017228
128	ICE	017179	148	ICE	017205	166	ICE	017229
129	ICE	017180	149	ICE	017206	167	ICE	017232
130	ICE	017182	150	ICE	017208	168	ICE	017233
131	ICE	017183	151	ICE	017209	169	ICE	017234
132	ICE	017184	152	ICE	017211	170	ICE	017236
133	ICE	017185	153	ICE	017212	171	ICE	017237
134	ICE	017187	154	ICE	017213	172	ICE	017238
135	ICE	017188	155	ICE	017215	173	ICE	017239
136	ICE	017189	156	ICE	017216	174	ICE	017240
137	ICE	017190	157	ICE	017217	175	ICE	017242
138	ICE	017192	158	ICE	017218	176	ICE	017244
139	ICE	017193	159	ICE	017219	177	ICE	017246
140	ICE	017194	160	ICE	017220	178	ICE	017247
141	ICE	017196	161	ICE	017222	179	ICE	017248
142	ICE	017197	162	ICE	017223	180	ICE	017249
143	ICE	017198	163	ICE	017225			
144	ICE	017201						

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated May 29, 2012, between First Union Rail Corporation, Lessor, and Dakota Minnesota & Eastern Railroad Corporation, Lessee, filed with the Board on June 22, 2002 at 4:06 p.m. under Recordation Number 22468-F.

Exhibit C

Casualtied Railcar:

ICE 017080

SCHEDULE 11

Exhibit A

Railcars

Twenty (20) gondola railcars marked and numbered:

NDYX 315061	NDYX 315493
NDYX 315074	NDYX 315503
NDYX 315081	NDYX 315541
NDYX 315092	NDYX 315552
NDYX 315099	NDYX 315556
NDYX 315236	NDYX 315580
NDYX 315237	NDYX 315597
NDYX 315455	NDYX 315598
NDYX 315459	NDYX 315601
NDYX 315464	NDYX 320584

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated April 28, 2008, between First Union Rail Corporation, Lessor, and Ferrous Processing & Trading Co., Lessee, filed with the Board on August 8, 2008 at 12:15 p.m. under Recordation Number 27596.

SCHEDULE 12

Exhibit A

Railcars

Sixty six (66) covered, plastic pellets hopper railcars marked and numbered:

FURX 876010	FURX 876304	FURX 878380
FURX 876012	FURX 878350	FURX 878381
FURX 876014	FURX 878351	FURX 878382
FURX 876016	FURX 878352	FURX 878383
FURX 876017	FURX 878355	FURX 878384
FURX 876018	FURX 878356	FURX 878385
FURX 876020	FURX 878357	FURX 878386
FURX 876021	FURX 878359	FURX 878387
FURX 876023	FURX 878360	FURX 878388
FURX 876024	FURX 878361	FURX 878390
FURX 876025	FURX 878362	FURX 878391
FURX 876026	FURX 878363	FURX 878392
FURX 876027	FURX 878364	FURX 878394
FURX 876029	FURX 878365	FURX 878397
FURX 876030	FURX 878366	FURX 878399
FURX 876031	FURX 878367	NDYX 876168
FURX 876032	FURX 878371	NDYX 876177
FURX 876034	FURX 878372	NDYX 876178
FURX 876300	FURX 878373	NDYX 876181
FURX 876301	FURX 878375	NDYX 876192
FURX 876302	FURX 878377	NDYX 876232
FURX 876303	FURX 878379	NDYX 876284

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated September 19, 2011, between First Union Rail Corporation, Lessor, and Formosa Plastics Corporation USA, Lessee, filed with the Board on February 22, 2012 at 2:49 p.m. under Recordation Number 29605-A.

SCHEDULE 13

Exhibit A

Railcars

Twenty nine (29) grain covered hopper railcars marked and numbered:

FURX 818926	FURX 833459
FURX 819013	FURX 833460
FURX 819181	FURX 833469
FURX 828602	FURX 833471
FURX 829024	FURX 833474
FURX 829710	FURX 833476
FURX 830907	FURX 833478
FURX 833409	FURX 833479
FURX 833413	FURX 833481
FURX 833421	FURX 833493
FURX 833430	FURX 833514
FURX 833449	FURX 839398
FURX 833455	FURX 839470
FURX 833456	FURX 839471
FURX 833457	

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated November 6, 2008, between First Union Rail Corporation, Lessor, and Graymont Western US Inc., Lessee, filed with the Board on March 23, 2009 at 4:43 p.m. under Recordation Number 27856.

Exhibit C

Casualtied Railcar:

FURX 833454

SCHEDULE 14

Exhibit A

Railcars

Eight (8) covered, plastic pellets hopper railcars marked and numbered:

FURX 878103	NDYX 878032
NDYX 878000	NDYX 878069
NDYX 878016	NDYX 878074
NDYX 878029	NDYX 878096

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated October 31, 2012, between First Union Rail Corporation, Lessor, and Heritage Plastics, Lessee, filed with the Board on November 29, 2012 at 4:05 p.m. under Recordation Number 25797-I.

SCHEDULE 15

Exhibit A

Railcars

Five (5) covered, plastic pellets hopper railcars marked and numbered:

NDYX 878014
NDYX 878047
NDYX 878054
NDYX 878055
NDYX 878087

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated August 27, 2012, between First Union Rail Corporation, Lessor, and Hilex Poly Co., LLC, Lessee, filed with the Board on September 19, 2012 at 4:27 p.m. under Recordation Number 26214-C.

SCHEDULE 16

Exhibit A

Railcars

Sixty seven (67) gondola railcars marked and numbered:

IHB	46701	IHB	46741
IHB	46702	IHB	46742
IHB	46703	IHB	46743
IHB	46704	IHB	46744
IHB	46705	IHB	46745
IHB	46707	IHB	46746
IHB	46708	IHB	46747
IHB	46709	IHB	46748
IHB	46711	IHB	46749
IHB	46712	IHB	46750
IHB	46713	IHB	46751
IHB	46714	IHB	46752
IHB	46715	IHB	46753
IHB	46716	IHB	46754
IHB	46717	IHB	46755
IHB	46718	IHB	46756
IHB	46719	IHB	46757
IHB	46720	IHB	46758
IHB	46721	IHB	46759
IHB	46722	IHB	46760
IHB	46725	IHB	46761
IHB	46726	IHB	46762
IHB	46727	IHB	46763
IHB	46729	IHB	46764
IHB	46730	IHB	46765
IHB	46731	IHB	46766
IHB	46732	IHB	46767
IHB	46733	IHB	46768
IHB	46735	IHB	46769
IHB	46736	IHB	46770
IHB	46737	IHB	46771
IHB	46739	IHB	46772
IHB	46740	IHB	46773
		IHB	310800

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated November 18, 2008, between First Union Rail Corporation, Lessor, and Indiana Harbor Belt Railroad, Lessee, filed with the Board on December 29, 2008 at 11:06 a.m. under Recordation Number 22333-A.

Exhibit C

Casualtied Railcars:

IHB 046700
IHB 046738

SCHEDULE 17

Exhibit A

Railcars

One hundred forty seven (147) gondola railcars marked and numbered:

1	IHB 003145	51	IHB 003023	100	IHB 003126
2	IHB 003151	52	IHB 003009	101	IHB 003131
3	IHB 003102	53	IHB 003024	102	IHB 003133
4	IHB 003103	54	IHB 003025	103	IHB 003135
5	IHB 003104	55	IHB 003010	104	IHB 003004
6	IHB 003105	56	IHB 003027	105	IHB 003472
7	IHB 003106	57	IHB 003030	106	IHB 003474
8	IHB 003107	58	IHB 003031	107	IHB 003476
9	IHB 003108	59	IHB 003032	108	IHB 003477
10	IHB 003109	60	IHB 003033	119	IHB 003479
11	IHB 003110	61	IHB 003034	110	IHB 003482
12	IHB 003111	62	IHB 003035	111	IHB 003484
13	IHB 003112	63	IHB 003036	112	IHB 003485
14	IHB 003113	64	IHB 003037	113	IHB 003486
15	IHB 003146	65	IHB 003038	114	IHB 003489
16	IHB 003142	66	IHB 003039	115	IHB 003491
17	IHB 003122	67	IHB 003040	116	IHB 003051
18	IHB 003115	68	IHB 003041	117	IHB 003052
19	IHB 003121	69	IHB 003478	118	IHB 003053
20	IHB 003116	70	IHB 003152	119	IHB 003054
21	IHB 003140	71	IHB 003483	120	IHB 003055
22	IHB 003123	72	IHB 003487	121	IHB 003056
23	IHB 003128	73	IHB 003100	122	IHB 003057
24	IHB 003129	74	IHB 003492	123	IHB 003525
25	IHB 003130	75	IHB 003494	124	IHB 003527
26	IHB 003125	76	IHB 003192	125	IHB 003528
27	IHB 003144	77	IHB 003093	126	IHB 003073
28	IHB 003114	78	IHB 003182	127	IHB 003530
29	IHB 003127	79	IHB 003092	128	IHB 003075
30	IHB 003059	80	IHB 003096	129	IHB 003015
31	IHB 003060	81	IHB 003087	130	IHB 003016
32	IHB 003061	82	IHB 003085	131	IHB 003020
33	IHB 003062	83	IHB 003095	132	IHB 003078
34	IHB 003063	84	IHB 003021	133	IHB 003533
35	IHB 003064	85	IHB 003050	134	IHB 003079
36	IHB 003065	86	IHB 003098	135	IHB 003535
37	IHB 003513	87	IHB 003099	136	IHB 003082
38	IHB 003878	88	IHB 003162	137	IHB 003080
39	IHB 003896	89	IHB 003165	138	IHB 003538
40	IHB 003153	90	IHB 003473	139	IHB 003539

41	IHB 003134	91	IHB 003194	140	IHB 003542
42	IHB 003120	92	IHB 003195	141	IHB 003543
43	IHB 003124	93	IHB 003094	142	IHB 003081
44	IHB 003159	94	IHB 003176	143	IHB 003014
45	IHB 003464	95	IHB 003188	144	IHB 003013
46	IHB 003465	96	IHB 003058	145	IHB 003017
47	IHB 003466	97	IHB 003088	146	IHB 003018
48	IHB 003470	98	IHB 003164	147	IHB 003019
49	IHB 003008	99	IHB 003191		
50	IHB 003022				

Exhibit B

STB Filings Relating to Leases of the Railcars

Assignment and Assumption Agreement, dated September 28, 2012, from General Electric Railcar Services Corporation, Assignor, and First Union Rail Corporation, Assignee (relating to a lease to Indiana Harbor Belt Railroad, Lessee), filed with the Board on September 28, 2012 at 5:05 p.m. under Recordation Number 30423-A.

Exhibit C

Casualtied Railcars:

IHB 003026
IHB 003070

SCHEDULE 18

Exhibit A

Railcars

One hundred fifty nine (159) grain covered hopper railcars marked and numbered

FURX	815500	NDYX	823638	NDYX	826266	NDYX	828475	NDYX	832326
FURX	820784	NDYX	823686	NDYX	826583	NDYX	828489	NDYX	832348
FURX	827954	NDYX	823783	NDYX	826635	NDYX	828497	NDYX	832352
NDYX	815501	NDYX	823796	NDYX	826694	NDYX	828743	NDYX	832381
NDYX	815504	NDYX	823903	NDYX	826936	NDYX	828744	NDYX	832383
NDYX	815505	NDYX	823906	NDYX	827025	NDYX	828757	NDYX	832405
NDYX	815516	NDYX	823944	NDYX	827440	NDYX	828759	NDYX	832440
NDYX	816823	NDYX	823949	NDYX	827547	NDYX	829170	NDYX	832445
NDYX	816903	NDYX	823959	NDYX	827548	NDYX	829490	NDYX	832511
NDYX	819077	NDYX	823960	NDYX	827551	NDYX	829503	NDYX	832529
NDYX	819149	NDYX	823962	NDYX	827554	NDYX	829872	NDYX	832553
NDYX	822075	NDYX	823966	NDYX	827562	NDYX	829888	NDYX	832650
NDYX	822088	NDYX	823971	NDYX	827603	NDYX	830061	NDYX	832658
NDYX	822095	NDYX	823974	NDYX	827627	NDYX	830204	NDYX	832686
NDYX	822110	NDYX	823988	NDYX	827646	NDYX	830215	NDYX	832972
NDYX	822223	NDYX	824000	NDYX	827648	NDYX	830274	NDYX	833011
NDYX	822233	NDYX	824012	NDYX	827651	NDYX	830369	NDYX	833016
NDYX	822250	NDYX	824039	NDYX	827676	NDYX	830492	NDYX	833018
NDYX	822464	NDYX	824452	NDYX	827685	NDYX	830584	NDYX	833025
NDYX	822752	NDYX	824460	NDYX	827690	NDYX	830595	NDYX	833028
NDYX	822794	NDYX	824465	NDYX	827697	NDYX	830671	NDYX	833039
NDYX	822795	NDYX	824466	NDYX	827715	NDYX	830721	NDYX	833141
NDYX	822799	NDYX	824716	NDYX	827733	NDYX	830962	NDYX	833183
NDYX	822806	NDYX	824901	NDYX	827735	NDYX	831070	NDYX	833403
NDYX	822913	NDYX	824908	NDYX	827736	NDYX	831125	NDYX	833411
NDYX	822919	NDYX	826041	NDYX	827833	NDYX	831151	NDYX	833420
NDYX	823034	NDYX	826102	NDYX	827838	NDYX	831171	NDYX	833440
NDYX	823095	NDYX	826164	NDYX	827842	NDYX	832032	NDYX	833446
NDYX	823129	NDYX	826169	NDYX	827850	NDYX	832050	NDYX	833494
NDYX	823138	NDYX	826178	NDYX	827854	NDYX	832114	NDYX	833510
NDYX	823147	NDYX	826250	NDYX	827858	NDYX	832315	RUSX	800486
NDYX	823632	NDYX	826261	NDYX	827862	NDYX	832322	Count:	159

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated June 23, 2011, between First Union Rail Corporation, Lessor, and Interstate Commodities, Inc., Lessee, filed with the Board on July 5, 2011 at 1:58 p.m. under Recordation Number 22658-U.

SCHEDULE 19

Exhibit A

Railcars

Thirty eight (38) gondola railcars marked and numbered:

IAIS	315103	IAIS	315250	IAIS	315318
IAIS	315106	IAIS	315255	IAIS	315327
IAIS	315108	IAIS	315259	IAIS	315333
IAIS	315113	IAIS	315261	IAIS	320515
IAIS	315115	IAIS	315265	IAIS	320516
IAIS	315118	IAIS	315266	IAIS	320517
IAIS	315131	IAIS	315268	IAIS	320518
IA1S	315133	IAIS	315269	IA1S	320521
IAIS	315137	IAIS	315270	IAIS	320522
IAIS	315138	IAIS	315281	IAIS	320525
IAIS	315139	IAIS	315287	IAIS	320537
IAIS	315141	IAIS	315311		

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated June 20, 2006, between First Union Rail Corporation, Lessor, and Iowa Interstate Railroad, Lessee, filed with the Board on December 14, 2006 at 1:43 p.m. under Recordation Number 21646-G.

SCHEDULE 20

Exhibit A

Railcars

Twenty three (23) Plate F boxcar railcars marked and numbered:

NOKL 550004	NOKL 550054
NOKL 550009	NOKL 550057
NOKL 550010	NOKL 550059
NOKL 550012	NOKL 550061
NOKL 550013	NOKL 550068
NOKL 550023	NOKL 550070
NOKL 550029	NOKL 550071
NOKL 550031	NOKL 550076
NOKL 550041	NOKL 550079
NOKL 550043	NOKL 550082
NOKL 550048	NOKL 550089
NOKL 550053	

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated November 6, 2008, between First Union Rail Corporation, Lessor, and Modesto and Empire Traction Company, Lessee, filed with the Board on February 17, 2009 at 10:25 a.m. under Recordation Number 26463-B.

Exhibit C

Casualtied Railcar:

NOKL 550083

SCHEDULE 21

Exhibit A

Railcars

Ninety eight (98) grain covered hopper railcars marked and numbered:

NDYX	839302	NDYX	827117	NDYX	823145
NDYX	839297	NDYX	826247	NDYX	822960
NDYX	839121	NDYX	826225	NDYX	822491
NDYX	833745	NDYX	826195	NDYX	822459
NDYX	833700	NDYX	825951	NDYX	822441
NDYX	833690	NDYX	825051	NDYX	822332
NDYX	833667	NDYX	824929	NDYX	822328
NDYX	833642	NDYX	824580	NDYX	822315
NDYX	833641	NDYX	824302	NDYX	822310
NDYX	833640	NDYX	823604	NDYX	822231
NDYX	833636	NDYX	823603	NDYX	822228
NDYX	833615	NDYX	823602	NDYX	821742
NDYX	833611	NDYX	823601	NDYX	821481
NDYX	833608	NDYX	823599	NDYX	821105
NDYX	833607	NDYX	823598	NDYX	820958
NDYX	830862	NDYX	823597	NDYX	820635
NDYX	830719	NDYX	823596	NDYX	820632
NDYX	830559	NDYX	823595	NDYX	820628
NDYX	830532	NDYX	823593	NDYX	820545
NDYX	830513	NDYX	823592	NDYX	820538
NDYX	829513	NDYX	823591	NDYX	820528
NDYX	829182	NDYX	823434	NDYX	820527
NDYX	828588	NDYX	823425	NDYX	820526
NDYX	828551	NDYX	823418	NDYX	820514
NDYX	828485	NDYX	823417	NDYX	820511
NDYX	827990	NDYX	823404	NDYX	820510
NDYX	827989	NDYX	823398	NDYX	820509
NDYX	827975	NDYX	823392	NDYX	820508
NDYX	827752	NDYX	823375	NDYX	820507
NDYX	827730	NDYX	823372	NDYX	820502
NDYX	827729	NDYX	823364	NDYX	820500
NDYX	827723	NDYX	823354	NDYX	475295
NDYX	827327	NDYX	823349		

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated February 15, 2012, between First Union Rail Corporation, Lessor, and Preferred Sands of Genoa, LLC, Lessee, filed with the Board on March 22, 2012 at 4:26 p.m. under Recordation Number 30129.

SCHEDULE 22

Exhibit A

Railcars

Fifteen (15) grain covered hopper railcars marked and numbered:

FURX 816142	FURX 816430
FURX 816405	NDYX 490000
FURX 816408	NDYX 490001
FURX 816409	NDYX 490002
FURX 816417	NDYX 490003
FURX 816419	NDYX 490010
FURX 816423	PRAX 816168
FURX 816424	

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated August 1, 2009, between First Union Rail Corporation, Lessor, and Railcar Leasing & Logistics, LLC, Lessee, filed with the Board on August 27, 2009 at 2:51 p.m. under Recordation Number 28024.

SCHEDULE 23

Exhibit A

Railcars

Six (6) covered, plastic pellets hopper railcars marked and numbered:

NDYX 878001	NDYX 878044
NDYX 878015	NDYX 878065
NDYX 878028	NDYX 878094

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated June 1, 2005, between First Union Rail Corporation, Lessor, and Southwest Rail Industries, Inc., Lessee, filed with the Board on August 11, 2005 at 2:47 p.m. under Recordation Number 22145-K.

SCHEDULE 24

Exhibit A

Railcars

Forty five (45) gondola railcars marked and numbered:

NOKL	315353	NOKL	315397
NOKL	315356	NOKL	315399
NOKL	315361	NOKL	323002
NOKL	315362	NOKL	323006
NOKL	315363	NOKL	323009
NOKL	315364	NOKL	323011
NOKL	315366	NOKL	323037
NOKL	315368	NOKL	323039
NOKL	315369	NOKL	323040
NOKL	315371	NOKL	323041
NOKL	315372	NOKL	323042
NOKL	315374	NOKL	323043
NOKL	315377	NOKL	323044
NOKL	315378	NOKL	323045
NOKL	315382	NOKL	323046
NOKL	315385	NOKL	323047
NOKL	315386	NOKL	323048
NOKL	315388	NOKL	323049
NOKL	315389	NOKL	323059
NOKL	315390	NOKL	323064
NOKL	315392	NOKL	323147
NOKL	315394	NOKL	323154
NOKL	315395	Count:	45

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated July 25, 2011, between First Union Rail Corporation, Lessor, and Tazewell & Peoria Railroad, Inc., Lessee, filed with the Board on August 1, 2011 at 2:23 p.m. under Recordation Number 29849.

SCHEDULE 25

Exhibit A

Railcars

Thirty one (31) grain covered hopper railcars marked and numbered:

NDYX 298055	NDYX 298098
NDYX 298058	NDYX 298125
NDYX 298059	NDYX 298148
NDYX 298060	NDYX 298156
NDYX 298061	NDYX 298171
NDYX 298062	NDYX 298183
NDYX 298063	NDYX 298315
NDYX 298067	NDYX 298318
NDYX 298069	NDYX 298320
NDYX 298074	NDYX 298342
NDYX 298075	NDYX 298346
NDYX 298076	NDYX 298347
NDYX 298081	NDYX 298364
NDYX 298091	NDYX 298368
NDYX 298095	NDYX 298369
NDYX 298097	

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated February 19, 2004, between First Union Rail Corporation, Lessor, and U.S. Silica Company, Lessee, filed with the Board on May 17, 2004 at 2:34 p.m. under Recordation Number 24603-B.

SCHEDULE 26

Exhibit A

Railcars

Fifty two (52) covered hopper railcars marked and numbered:

NDYX	298050	NDYX	298254
NDYX	298054	NDYX	298301
NDYX	298065	NDYX	298303
NDYX	298070	NDYX	298308
NDYX	298071	NDYX	298311
NDYX	298082	NDYX	298317
NDYX	298085	NDYX	298323
NDYX	298086	NDYX	298343
NDYX	298088	NDYX	298348
NDYX	298089	NDYX	298351
NDYX	298090	NDYX	298357
NDYX	298092	NDYX	298358
NDYX	298093	NDYX	298363
NDYX	298094	NDYX	298072
NDYX	298100	NDYX	298073
NDYX	298105	NDYX	298096
NDYX	298109	NDYX	298150
NDYX	298115	NDYX	298231
NDYX	298140	NDYX	298240
NDYX	298160	NDYX	298304
NDYX	298164	NDYX	298313
NDYX	298206	NDYX	298314
NDYX	298207	NDYX	298321
NDYX	298208	NDYX	298345
NDYX	298209	NDYX	298362
NDYX	298235	Count:	52
NDYX	298238		

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated February 10, 2004, between First Union Rail Corporation, Lessor, and U.S. Silica Company, Lessee, filed with the Board on March 25, 2004 at 2:45 p.m. under Recordation Number 24603-A.

Exhibit C

Casualtied Railcar:

NDYX 298310

SCHEDULE 27

Exhibit A

Railcars

Thirteen (13) bulkhead flat car railcars marked and numbered:

GROX 050000-050008 and GROX 050010-050013

Exhibit B

STB Filings Relating to Leases of the Railcars

Memorandum of Lease, dated September 12, 2011, between First Union Rail Corporation, Lessor, and Verso Paper Corp., Lessee, filed with the Board on September 29, 2011 at 4:34 p.m. under Recordation Number 29894-A.

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: 9/17/13

Edward M. Luria