

NOV 30 '99

2-30 PM

MEMORANDUM OF ASSIGNMENT OF LEASE

1. This instrument relates to the Master Lease Agreement dated as of April 1, 1999, and the related Schedule No. 10 dated as of October 31, 1999 (collectively, the "Lease Agreement"), between Railcar, Ltd. ("LTD"), as lessor, and Conrad Yelvington Distributors, Inc. ("Lessee"), as lessee, pursuant to which LTD has leased to Lessee the railroad cars identified on the exhibit attached hereto and entitled "Description of Railcars" (the "Cars"). Said Master Lease Agreement and Schedule's are collectively referred to hereinafter as the "Lease". Evidence of the Lease has been recorded with the Surface Transportation Board pursuant to 49 U.S.C. § 11301 simultaneously with this Memorandum and assigned recordation number \_\_\_\_\_. Pursuant to the Assignment Agreement dated as of November 30, 1999 (the "Assignment Agreement"), between LTD and Transamerica Equipment Financial Services Corporation ("TEFSC"), LTD has assigned to TEFSC all of LTD's rights, title, and interest in and to the Lease and the Cars.

2. The addresses of the Parties are as follows:

Railcar, Ltd. (Former Lessor / Assignor)  
1819 Peachtree Road, N.E., Suite 455  
Atlanta, Georgia 30309-1847

Transamerica Equipment Financial Services Corporation (New Lessor/Assignee)  
210 Interstate North Parkway, Suite 315  
Atlanta, Georgia 30339

3. The term of the Lease for Schedule No. 10 has already commenced and is scheduled to end on October 31, 2004.

4. The terms and provisions of the Lease are more particularly set forth in the Lease Agreement.

5. The terms and provisions of the assignment are more particularly set forth in the Assignment Agreement.

6. This Memorandum may be signed in counterpart or duplicate copies, and any signed counterpart or duplicate copy shall be equivalent to a signed original for all purposes.

[Execution on next page; remainder of this page intentionally left blank]

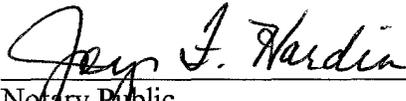
IN WITNESS WHEREOF, the parties hereto have caused this Memorandum to be executed effective as of November 30, 1999.

RAILCAR, LTD.

By:   
Name: Eugene N. Martini  
Title: Executive Vice President

State of Georgia, County of Fulton

On November 30 1999, before me personally appeared Eugene N. Martini, to me personally known, who being by me duly sworn says that he is Executive Vice President of Railcar, Ltd., and that he executed the foregoing instrument on behalf of said corporation by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

  
Notary Public  
My commission expires:  
Notary Public, Coweta County, Georgia  
My Commission Expires April 2, 2002  
[NOTARIAL SEAL]

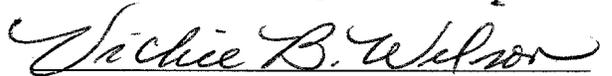
[Execution continued on next page; remainder of this page intentionally left blank]

**TRANSAMERICA EQUIPMENT FINANCIAL  
SERVICES CORPORATION**

By:   
Name: Mark A. Kassis  
Title: Vice President

State of Georgia, County of Cobb

On November 30, 1999, before me personally appeared Mark A. Kassis, to me personally known, who being by me duly sworn says that he is Vice President of **Transamerica Equipment Financial Services Corporation**, and that he executed the foregoing instrument on behalf of said corporation by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.



Notary Public

My commission expires:

MY APPOINTMENT EXPIRES MARCH 30 2003  
GWINNETT COUNTY, GEORGIA

[NOTARIAL SEAL]

DESCRIPTION OF RAILCARS

Lessee: Conrad Yelvington Distributors, Inc.

Quantity: 130

Car Description: 100 Ton Open Top Hopper

*MARK.	UNIT	.MARK.	UNIT								
GNRR	001600	GNRR	001601	GNRR	001602	GNRR	001603	GNRR	001604	GNRR	001605
GNRR	001606	GNRR	001607	GNRR	001608	GNRR	001609	GNRR	001610	GNRR	001611
GNRR	001612	GNRR	001613	GNRR	001614	GNRR	001615	GNRR	001616	GNRR	001617
GNRR	001618	GNRR	001619	GNRR	001620	GNRR	001621	GNRR	001622	GNRR	001623
GNRR	001624	GNRR	001625	GNRR	001626	GNRR	001627	GNRR	001628	GNRR	001629
GNRR	001630	GNRR	001631	GNRR	001632	GNRR	001633	GNRR	001634	GNRR	001635
GNRR	001636	GNRR	001637	GNRR	001638	GNRR	001639	GNRR	001640	GNRR	001641
GNRR	001642	GNRR	001643	GNRR	001644	GNRR	001645	GNRR	001646	GNRR	001647
GNRR	001648	GNRR	001649	GNRR	001650	GNRR	001651	GNRR	001652	GNRR	001653
GNRR	001654	GNRR	001655	GNRR	001656	GNRR	001657	GNRR	001658	GNRR	001659
GNRR	001660	GNRR	001661	GNRR	001662	GNRR	001663	GNRR	001664	GNRR	001665
GNRR	001666	GNRR	001667	GNRR	001668	GNRR	001669	GNRR	001670	GNRR	001671
GNRR	001672	GNRR	001673	GNRR	001674	GNRR	001675	GNRR	001676	GNRR	001677
GNRR	001678	GNRR	001679	GNRR	001680	GNRR	001681	GNRR	001682	GNRR	001683
GNRR	001684	GNRR	001685	GNRR	001686	GNRR	001687	GNRR	001688	GNRR	001689
GNRR	001690	GNRR	001691	GNRR	001692	GNRR	001693	GNRR	001694	GNRR	001695
GNRR	001696	GNRR	001697	GNRR	001698	GNRR	001699	GNRR	001700	GNRR	001701
GNRR	001702	GNRR	001703	GNRR	001704	GNRR	001705	GNRR	001706	GNRR	001707
GNRR	001708	GNRR	001709	GNRR	001710	GNRR	001711	GNRR	001712	GNRR	001713
GNRR	001714	GNRR	001715	GNRR	001716	GNRR	001717	GNRR	001718	GNRR	001719
GNRR	001720	GNRR	001721	GNRR	001722	GNRR	001723	GNRR	001724	GNRR	001725
GNRR	001726	GNRR	001727	GNRR	001728	GNRR	001729				