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OF COUNSEL
URBAN A. LESTER

19812-5
RECORDATION NO. FILED
JUL 14 2006 1:38 PM
SURFACE TRANSPORTATION BOARD

July 14, 2006

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

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 May 31, 2006, 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 Commission and the Board under Recordation Number 19812.

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

Assignor: Banc of America Leasing & Capital, LLC
One Financial Plaza
Providence, RI 02903

Assignee: Wachovia Financial Services, Inc.
c/o First Union Rail Corporation
One O'Hare Center
6250 River Road, Suite 5000
Rosemont, IL 60018

Mr. Vernon A. Williams
July 14, 2006
Page 2

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

343 railcars within the series DMIX 190000 - DMIX 190497 as more particularly set forth in the equipment schedule attached 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 \$34.00 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,



Robert W. Alvord

RWA/sem
Enclosures

MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT

THIS MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT dated as of this 31st day of May, 2006 is made by Banc of America Leasing & Capital, LLC ("Assignor"), and Wachovia Financial Services, Inc., a North Carolina corporation ("Assignee", and together with the Assignor, the "Parties").

WITNESSETH:

The Parties entered into that certain 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 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 documents relating to the railroad equipment are set forth in Exhibit A hereto. The railroad equipment is described in Exhibit B hereto.

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.

RECORDATION NO. 19812-J
JUL 14 2006 1:58 PM
SURFACE TRANSPORTATION BOARD

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.

BANC OF AMERICA LEASING & CAPITAL, LLC

By: [Signature]
Name: Kim Lee
Title: Managing Director

WACHOVIA FINANCIAL SERVICES, INC.

By: _____
Name: _____
Title: _____

State of California
County of San Francisco

I, Yvette Montalvo Baron, a Notary Public in and for said state and county, do hereby certify that Kim Lee personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Assignment and Assumption Agreement.

Witness my hand and official seal this 31st day of MAY, 2008.

Yvette Montalvo Baron
Notary Public

My commission expires:
9-23-2008

[NOTARY SEAL]



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.

BANC OF AMERICA LEASING
& CAPITAL, LLC

By: _____
Name: _____
Title: _____

WACHONIA FINANCIAL SERVICES, INC.

By: *John J. Thomas*
Name: John J. Thomas
Title: Managing Director

State of ILLINOIS

County of COOK

I, K. A. Dombrowski, a Notary Public in and for said state and county, do hereby certify that John J. Thomas personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Assignment and Assumption Agreement.

Witness my hand and official seal this 31st day of May, 2006.

K. A. Dombrowski
Notary Public

My commission expires:
10-7-2009

[NOTARY SEAL]

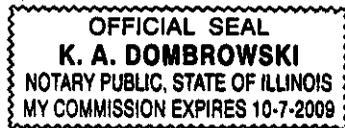


EXHIBIT A

Lease Arrangement Documents.

I. Fleet/MIMLIC

1. Master Equipment Lease Agreement between Fleet Credit Corporation and Minnesota Corn Processors, dated as of December 1, 1995.
2. Note Purchase Agreement between Fleet Credit Corporation and The Minnesota Life Insurance Company, dated as of December 1, 1995.
3. Security Agreement-Trust Deed between Fleet Credit Corporation and First Security Bank of Utah, National Association, dated as of December 1, 1995.
4. Lease Schedule No. 1 between Fleet Credit Corporation and Minnesota Corn Processors, dated December 18, 1995.
5. Supplement to Security Agreement-Trust Deed between Fleet Credit Corporation and First Security Bank of Utah, National Association, dated December 18, 1995.
6. Notice and Acknowledgement of Assignment among Fleet Credit Corporation, Minnesota Corn Processors, First Security Bank of Utah, National Association and The Minnesota Life Insurance Company, dated December 18, 1995.
7. Railcar Purchase Agreement between Minnesota Corn Processors and Trinity Industries, Inc., dated December 5, 1995.
8. Assignment Agreement between Fleet Credit Corporation and Minnesota Corn Processors, dated December 18, 1995.
9. Consent and Agreement between Minnesota Corn Processors and Trinity Industries, Inc., dated December 18, 1995.
10. Acceptance Notice of Minnesota Corn Processors, dated December 18, 1995.
11. Invoices of Trinity Industries, Inc. to Fleet Credit Corporation relating to equipment described on Lease Schedule No. 1.
12. Bill of Sale of Trinity Industries, Inc. to Fleet Credit Corporation, dated December 18, 1995.
13. Quitclaim Bill of Sale from Minnesota Corn Processors to Fleet Credit Corporation, dated December 18, 1995.
14. Release by Coop Banks dated December 12, 1995.
15. 7.33% Series A Secured Note, due December 1, 2010, registered in the name of The Minnesota Life Insurance Company, dated December 18, 1995.

16. Lease Schedule No. 2 between Fleet Credit Corporation and Minnesota Corn Processors, dated March 19, 1996.
17. Supplement to Security Agreement-Trust Deed between Fleet Credit Corporation and First Security Bank of Utah, National Association, dated March 19, 1996.
18. Acceptance Notice of Minnesota Corn Processors, dated March 19, 1996.
19. Invoices of Trinity Industries, Inc. to Fleet Credit Corporation relating to equipment described on Lease Schedule No. 2.
20. Bill of Sale of Trinity Industries, Inc. to Fleet Credit Corporation, dated March 19, 1996.
21. Quitclaim Bill of Sale from Minnesota Corn Processors to Fleet Credit Corporation, dated March 19, 1996.
22. 7.63% Series B Secured Note, due March 1, 2011, registered in the name of The Minnesota Life Insurance Company, dated March 19, 1996.
23. Lease Schedule No. 3 between Fleet Credit Corporation and Minnesota Corn Processors, dated April 16, 1996.
24. Supplement to Security Agreement-Trust Deed between Fleet Credit Corporation and First Security Bank of Utah, National Association], dated April 16, 1996.
25. Acceptance Notice of Minnesota Corn Processors, dated April 16, 1996.
26. Invoices of Trinity Industries, Inc. to Fleet Credit Corporation relating to equipment described on Lease Schedule No. 3.
27. Bill of Sale of Trinity Industries, Inc. to Fleet Credit Corporation, dated March 19, 1996.
28. Quitclaim Bill of Sale from Minnesota Corn Processors to Fleet Credit Corporation, dated March 19, 1996.
29. 7.63% Series C Secured Note, due April 1, 2011, registered in the name of The Minnesota Life Insurance Company, dated April 16, 1996.
30. Amendment to Master Equipment Lease Agreement between Fleet Capital Corporation (formerly known as Fleet Credit Corporation) and Minnesota Corn Processors, dated July 19, 1999
31. Amendment to Security Agreement-Trust Deed between Fleet Capital Corporation (formerly known as Fleet Credit Corporation) and First Security Bank of Utah, National Association, dated July 19, 1999.

32. Assumption of Master Lease Agreement dated as of May 31, 2003 between Fleet Capital Corporation (formerly known as Fleet Credit Corporation) and Archer-Daniels-Midland Company and consented to by Wells Fargo Bank Northwest, National Association (formerly known as First Security Bank, National Association) on behalf of itself and the Noteholders.

II. Fleet/Wash Sq

1. Master Equipment Lease Agreement between Fleet Credit Corporation and Minnesota Corn Processors, dated as of December 20, 1995.
 2. Note Purchase Agreement between Fleet Credit Corporation and Northern Life Insurance Company, Northwestern National Life Insurance Company and The North Atlantic Insurance Company of America, dated as of December 20, 1995.
 3. Security Agreement-Trust Deed between Fleet Credit Corporation and First Security Bank of Utah, National Association, dated as of December 20, 1995.
 4. Lease Schedule No. 1 between Fleet Credit Corporation and Minnesota Corn Processors, dated December 29, 1995.
 5. Supplement to Security Agreement-Trust Deed between Fleet Credit Corporation and First Security Bank of Utah, National Association, dated December 29, 1995.
 6. Notice and Acknowledgement of Assignment among Fleet Credit Corporation, Minnesota Corn Processors, First Security Bank of Utah, National Association, Northern Life Insurance Company, Northwestern National Life Insurance Company and The North Atlantic Insurance Company of America, dated December 18, 1995.
 7. Railcar Purchase Agreement between Minnesota Corn Processors and Trinity Industries, Inc., dated December 5, 1995.
 8. Assignment Agreement between Fleet Credit Corporation and Minnesota Corn Processors, dated December 18, 1995.
 9. Consent and Agreement between Minnesota Corn Processors and Trinity Industries, Inc., dated December 18, 1995.
 10. Acceptance Notice of Minnesota Corn Processors, dated December 29, 1995.
 11. Invoices of Trinity Industries, Inc. to Fleet Credit Corporation relating to equipment described on Lease Schedule No. 1.
 12. Bill of Sale of Trinity Industries, Inc. to Fleet Credit Corporation, dated December 29, 1995.
 13. Quitclaim Bill of Sale from Minnesota Corn Processors to Fleet Credit Corporation, dated December 29, 1995.
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14. Release by Coop Banks dated December 12, 1995.
15. 7.14% Series A Secured Note, due December 1, 2010, registered in the name of The Minnesota Life Insurance Company, dated December 29, 1995.
16. Assumption of Master Lease Agreement dated as of April __, 2006 between Fleet Capital Corporation (formerly known as Fleet Credit Corporation) and Archer-Daniels-Midland Company and consented to by Wells Fargo Bank Northwest, national Association (formerly known as First Security Bank, National Association) on behalf of itself and the Noteholders.
17. Consent by ING Investment Management LLC, as Agent to Assumption of Master Lease Agreement dated as of May 31, 2003.

EXHIBIT B

EQUIPMENT: 19,636 Gallon, 110 ton, lined Railroad Tank Cars,
manufactured by Trinity Industries, Inc.

Marking	Car No.	Equipment schedule for
DMIX	190000	
DMIX	190001	
DMIX	190002	
DMIX	190003	Recordation Number 19812
DMIX	190004	
DMIX	190006	
DMIX	190007	
DMIX	190008	
DMIX	190009	
DMIX	190010	
DMIX	190011	
DMIX	190012	
DMIX	190013	
DMIX	190014	
DMIX	190015	
DMIX	190016	
DMIX	190017	
DMIX	190018	
DMIX	190019	
DMIX	190020	
DMIX	190021	
DMIX	190022	
DMIX	190023	
DMIX	190024	
DMIX	190025	
DMIX	190026	
DMIX	190027	
DMIX	190028	
DMIX	190029	
DMIX	190030	
DMIX	190031	
DMIX	190032	
DMIX	190033	
DMIX	190034	
DMIX	190035	

DMIX	190036
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DMIX	190040
DMIX	190041
DMIX	190042
DMIX	190043
DMIX	190044
DMIX	190045
DMIX	190048
DMIX	190049
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DMIX	190100
DMIX	190101
DMIX	190102
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DMIX	190112
DMIX	190114
DMIX	190115
DMIX	190116
DMIX	190117
DMIX	190119
DMIX	190120
DMIX	190121
DMIX	190122
DMIX	190123
DMIX	190124
DMIX	190125
DMIX	190126
DMIX	190127
DMIX	190128
DMIX	190129
DMIX	190130
DMIX	190131

DMIX 190135

DMIX 190137

DMIX 190139

DMIX 190141

DMIX 190142

DMIX 190144

DMIX 190151

Marking Car No.

DMIX	190223
DMIX	190225
DMIX	190227
DMIX	190234
DMIX	190238
DMIX	190253
DMIX	190256
DMIX	190390
DMIX	190391
DMIX	190393
DMIX	190394
DMIX	190395
DMIX	190396
DMIX	190397
DMIX	190398
DMIX	190399
DMIX	190400
DMIX	190401
DMIX	190402
DMIX	190404
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DMIX	190407
DMIX	190409
DMIX	190410
DMIX	190411
DMIX	190413
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DMIX	190428

DMIX	190429
DMIX	190444
DMIX	190448
DMIX	190451
DMIX	190453
DMIX	190460
DMIX	190464
DMIX	190465
DMIX	190469
DMIX	190602
DMIX	190612
DMIX	190626
DMIX	190629
DMIX	190639
DMIX	190648
DMIX	190649
DMIX	190650
DMIX	190652
DMIX	190654
DMIX	190655
DMIX	190656
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DMIX	190663
DMIX	190664
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DMIX	190674
DMIX	190675
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DMIX	190679
DMIX	190680

DMIX	190681
DMIX	190682
DMIX	190684
DMIX	190685
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DMIX	190690
DMIX	190691
DMIX	190692
DMIX	190693
DMIX	190696
DMIX	190697
DMIX	190698
DMIX	190699
DMIX	190701
DMIX	190702
DMIX	190703
DMIX	190704
DMIX	190705
DMIX	190708
DMIX	190709

Marking Car No.

DMIX	190221
DMIX	190222
DMIX	190226
DMIX	190229
DMIX	190231
DMIX	190232
DMIX	190233
DMIX	190235
DMIX	190236
DMIX	190237
DMIX	190239
DMIX	190240
DMIX	190241
DMIX	190242
DMIX	190244
DMIX	190245
DMIX	190246
DMIX	190247
DMIX	190248
DMIX	190249
DMIX	190250
DMIX	190251
DMIX	190252
DMIX	190254
DMIX	190255
DMIX	190257
DMIX	190258
DMIX	190259
DMIX	190260
DMIX	190261
DMIX	190262
DMIX	190263
DMIX	190264
DMIX	190265
DMIX	190267

DMIX	190269
DMIX	190270
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DMIX	190274
DMIX	190281
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DMIX	190298
DMIX	190300
DMIX	190301
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DMIX	190336
DMIX	190343
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DMIX	190406
DMIX	190412
DMIX	190441
DMIX	190447
DMIX	190457
DMIX	190463
DMIX	190467
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DMIX	190495
DMIX	190496
DMIX	190497

Equipment schedule for Recordation Number 19854

Marking	Car No.
DMIX	190046
DMIX	190047
DMIX	190068
DMIX	190076
DMIX	190080
DMIX	190081
DMIX	190082
DMIX	190083
DMIX	190085
DMIX	190086
DMIX	190087
DMIX	190113
DMIX	190118
DMIX	190133
DMIX	190134
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DMIX	190188
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DMIX	190193
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DMIX	190195
DMIX	190196
DMIX	190197
DMIX	190198
DMIX	190199
DMIX	190200
DMIX	190201
DMIX	190202
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DMIX	190638
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DMIX	190658