



ATEL
Leasing Corporation®

STB E-FILE

February 10, 2014

Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, SW
Washington, DC 20423-0001

Re: Document for Recordation:
1. Memorandum of Lease

Dear Section Chief:

Attached please find for recordation one (1) copy of Memorandum of Lease, a primary document as defined in the Board's Rules for the Recordation of Documents.

The names and addresses to the Memorandum of Lease executed as of January 9, 2014 are:

Lessor: ATEL Capital Equipment Fund VIII, LLC
The Transamerica Pyramid
600 Montgomery Street, 9th Floor
San Francisco, CA 94111

Lessee: Marion AG Service, Inc.
7746 St. Paul Highway NE
St. Paul, OR 97137

A description of the railroad equipment covered by the Memorandum of Lease is:

Two (2) Used 4750 Cubic Foot Capacity Covered Hopper Rail Cars, Trough Hatches, Gravity Gates, Interior Unlined, 45 Degree Slop Sheet, 268,000 Pounds Gross Rail Load bearing road numbers AEQX 810066 and AEQX 810116.

A short summary of the document to appear in the index as follows:

Memorandum of Lease

The fee of \$44.00 can be charged to our account.

Kindly return a stamped copy of the attached document to the undersigned at your earliest convenience.

Should you have any questions, please do not hesitate to contact me at 415/616-3427 or at rwarner@atel.com.

Sincerely,

Renette F. Warner
Senior Contract Administrator

/rfw

Attachments

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MEMORANDUM OF LEASE

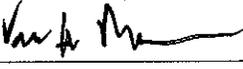
On January 9, 2014, ATEL CAPITAL EQUIPMENT FUND VIII, LLC, a California limited liability company, as lessor ("Lessor"), and MARION AG SERVICE, INC., an Oregon corporation ("Lessee"), entered into Equipment Schedule No.1 to, and as it incorporates by reference all the terms and conditions of, the Master Lease Agreement, dated as of January 9, 2014 (the Equipment Schedule and the Master Lease Agreement hereinafter referred to as the "Lease"). The interim term of the Lease commenced on January 23, 2014 and the base term commences on February 1, 2014 and continues for twelve (12) months thereafter.

WHEREBY Lessor did lease to Lessee those certain railcars identified thereon and below;

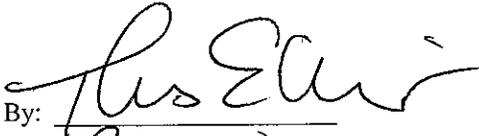
<u>Manufacturer</u>	<u>Description</u>	<u>Road Numbers</u>	<u>Number of Cars</u>	<u>Year of Manufacture</u>
Pullman Standard	4750 cu. ft. capacity Covered hopper, rail Cars, trough hatches, gravity gates, interior unlined, 45 degree slop sheet, 268,000 lbs. Gross Rail Load	AEQX 810116 AEQX 810066	2	1981

Each of the undersigned certifies that he/she holds the title set forth below, that this instrument was signed on behalf of his/her corporation by authority of its Board of Directors and that the execution of this instrument was the free act and deed of his/her corporation. The undersigned further declares under penalty of perjury that the foregoing is true and correct.

Lessor:
ATEL CAPITAL EQUIPMENT FUND VIII, LLC
By: ATEL Financial Services, LLC, its Manager
By: ATEL Leasing Corporation, its Manager

By: 
Title: Vasco H. Morais
Executive Vice President

Lessee:
MARION AG SERVICE, INC.

By: 
Title: Business Mgr.

ATEL LEGAL DEPARTMENT
**APPROVED
AS TO FORM**

BY: 