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

August 8, 2014

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 of Railcar Lease, dated as of August 8, 2014, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease Agreement previously filed with the Board under Recordation Number 31279-D.

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

Assignor:	Midwest Railcar Corporation 4949 Autumn Oaks Drive Maryville, IL 62062
Assignee:	The Huntington National Bank 105 East Fourth Street Cincinnati, Ohio 45202

Chief, Section of Administration
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A description of the railroad equipment covered by the enclosed document is:

67 hopper cars within the series SSPX 2069 – SSPX 2137 as set forth in the attachment to the document.

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

Memorandum of Assignment of Railcar Lease.

Also enclosed is a check in the amount of \$44.00 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

MEMORANDUM OF ASSIGNMENT OF RAILCAR LEASE
(Surface Transportation Board)

THIS MEMORANDUM OF ASSIGNMENT OF RAILCAR LEASE (this "Memorandum") dated as of August 8, 2014, is between MIDWEST RAILCAR CORPORATION (the "Assignor") and THE HUNTINGTON NATIONAL BANK (the "Assignee").

The parties to this Memorandum hereby acknowledge and confirm the following:

A. The Assignor, as lessor, has leased to Tate & Lyle Ingredients Americas LLC, as lessee (the "Lessee"), sixty-seven (67) railcars identified on Schedule 1 attached hereto (collectively, the "Railcars") under that certain Schedule Number 005 to that certain Rail Equipment Net Leasing Agreement Number 2014-1 dated as of July 2, 2014 (the "Agreement"), each by and between Assignor, as lessor and Lessee, as lessee ("Schedule Number 005"; together with the Agreement, collectively, the "Lease"). The Memorandum of Lease Agreement with respect to Schedule Number 005 was recorded with the Surface Transportation Board on July 2, 2014, under Recordation Number 31279-D.

B. The Assignor, as assignor, and the Assignee, as assignee, are parties to that certain Assignment of Lessor's Interest in Lease and Guaranty, dated as of even date herewith, pursuant to which the Assignor has assigned to the Assignee the rights of "Lessor" under the Lease. The terms of the assignment are more particularly set forth in the above-referenced Assignment of Lessor's Interest in the Lease.

C. The parties hereto wish to show for public record this Memorandum and accordingly have caused this Memorandum to be executed by their officers thereunto duly authorized, as of the date first above written. This Memorandum may be executed in counterparts, each such counterpart shall be binding on both parties hereto, notwithstanding that both parties are not signatories to the same counterpart.

[Signatures appear on the following pages]

IN WITNESS WHEREOF, the parties have caused this Memorandum to be executed as of the first date herein above written.

THE HUNTINGTON NATIONAL BANK
("Assignee")

By: [Signature] (SEAL)
Name: **Amy R. Phillips**
Title: **Assistant Vice President**

STATE OF Ohio)
) SS:
COUNTY OF Franklin)

The foregoing Memorandum of Assignment of Railcar Lease was acknowledged before me, the undersigned Notary Public, in the County of Franklin this 8th day of August, 2014 by Amy R. Phillips, as an Assistant Vice President of THE HUNTINGTON NATIONAL BANK, a national banking association.

[Signature]
Notary Public

My commission expires: January 3, 2016

[Notarial Seal]  JESSICA J. GOURASH
Notary Public, State of Ohio
My Comm. Expires 01-03-2016

Schedule 1
to Memorandum of Assignment of Railcar Lease

DESCRIPTION OF RAILCARS

Schedule No. 5

Sixty-seven (67) Power Flo II Pressure Differential Hopper Railcars with 286,000 lb. gross rail load bearing the following reporting marks and numbers:

	Reporting Marks and Numbers		Reporting Marks and Numbers		Reporting Marks and Numbers
1.	SSPX002069	24.	SSPX002092	47.	SSPX002115
2.	SSPX002070	25.	SSPX002093	48.	SSPX002116
3.	SSPX002071	26.	SSPX002094	49.	SSPX002117
4.	SSPX002072	27.	SSPX002095	50.	SSPX002118
5.	SSPX002073	28.	SSPX002096	51.	SSPX002119
6.	SSPX002074	29.	SSPX002097	52.	SSPX002120
7.	SSPX002075	30.	SSPX002098	53.	SSPX002121
8.	SSPX002076	31.	SSPX002099	54.	SSPX002122
9.	SSPX002077	32.	SSPX002100	55.	SSPX002123
10.	SSPX002078	33.	SSPX002101	56.	SSPX002124
11.	SSPX002079	34.	SSPX002102	57.	SSPX002125
12.	SSPX002080	35.	SSPX002103	58.	SSPX002126
13.	SSPX002081	36.	SSPX002104	59.	SSPX002127
14.	SSPX002082	37.	SSPX002105	60.	SSPX002128
15.	SSPX002083	38.	SSPX002106	61.	SSPX002129
16.	SSPX002084	39.	SSPX002107	62.	SSPX002130
17.	SSPX002085	40.	SSPX002108	63.	SSPX002133
18.	SSPX002086	41.	SSPX002109	64.	SSPX002134
19.	SSPX002087	42.	SSPX002110	65.	SSPX002135
20.	SSPX002088	43.	SSPX002111	66.	SSPX002136
21.	SSPX002089	44.	SSPX002112	67.	SSPX002137
22.	SSPX002090	45.	SSPX002113		
23.	SSPX002091	46.	SSPX002114		

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: August 8, 2014

Edward M. Luria

Edward M. Luria