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October 6, 2015

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 Lease Agreement, dated as of September 25, 2015, a primary document as defined in the Board's Rules for the Recordation of Documents.

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

Lessee: The Scotts Company, LLC
14111 Scottslawn Road
Marysville, OH 43041

Lessor: The Huntington National Bank
525 Vine Street
CN 200C
Cincinnati, OH 45202

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

1 RailKing model RK290 with S/N RCM758 000031996.

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

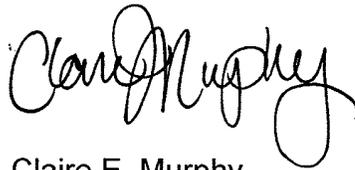
Memorandum of Lease Agreement.

Section Chief
October 6, 2015
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Also enclosed is a check in the amount of \$43.00 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,

A handwritten signature in black ink, appearing to read "Claire E. Murphy". The signature is written in a cursive style with a large, looping "y" at the end.

Claire E. Murphy

CEM
Enclosures

MEMORANDUM OF LEASE AGREEMENT

dated as of September 25, 2015

between

THE SCOTTS COMPANY, LLC,
as Lessee

and

THE HUNTINGTON NATIONAL BANK
as Lessor

FILED WITH THE SURFACE TRANSPORTATION BOARD PURSUANT TO 49 U.S.C.
§11301

on _____, 2015 at ____: ____ .m.

MEMORANDUM OF LEASE AGREEMENT

THIS MEMORANDUM OF LEASE AGREEMENT is made and entered into as of September 25, 2015, by and between THE SCOTTS COMPANY, LLC ("Lessee") and THE HUNTINGTON NATIONAL BANK ("Lessor"), with reference to the following:

1. Lessor has agreed to purchase and lease to Lessee, and Lessee has agreed to lease from Lessor, that certain item of equipment described on Exhibit No. 1 attached hereto (the "Unit").

Such Unit is more fully described in that certain Tax Lease Schedule No. 296 dated as of September 15, 2015, and executed pursuant to, and incorporating by reference the terms and conditions of, that certain Master Lease Agreement No. 774 dated as of December 17, 2003 (together with all of the riders, schedules and other attachments thereto, collectively, the "Lease"), each between Lessor and Lessee.

2. The Lease shall be effective as of the date hereof and shall be subject to the term specified in the Lease, and any extension of such term to the extent provided for in the Lease.

This Memorandum of Lease Agreement may be executed in any number of counterparts, each executed counterpart constituting an original but all together only one Memorandum of Lease Agreement.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

STATE OF Ohio)
) ss.
COUNTY OF Hamilton)



ALEXANDRA DRESSMAN
Attorney at Law
Notary Public, State of Ohio
My Commission Has No Expiration
Date. Section 147.03 O.R.C.

I HEREBY CERTIFY, that on this 5th day of October, 2015, before me, the undersigned, a Notary Public of the State of Ohio, personally appeared Stephanie McDole, who acknowledged himself to be the Staff Officer of, THE HUNTINGTON NATIONAL BANK known (or satisfactorily proven), to be the person whose name is subscribed to the within instrument, and acknowledged that he executed the same for the purposes therein contained as the duly authorized Staff Officer of said company by signing the name of the company by himself as the Staff Officer.

AS WITNESS my hand and notarial seal.

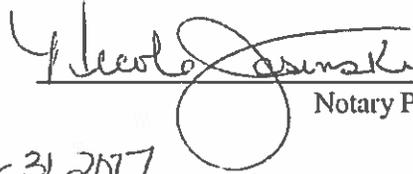
Alexandra Dressman
Notary Public

My commission expires: N/A.

STATE OF Ohio)
) ss.
COUNTY OF Union)

I HEREBY CERTIFY, that on this 5th day of October, 2015, before me, the undersigned, a Notary Public of the State of Ohio, personally appeared Michael A. Perry, who acknowledged himself to be the Procurement manager of THE SCOTTS COMPANY, LLC known (or satisfactorily proven), to be the person whose name is subscribed to the within instrument, and acknowledged that he executed the same for the purposes therein contained as the duly authorized Signature of said company by signing the name of the company by himself as the Procurement Manager.

AS WITNESS my hand and notarial seal.



Notary Public

My commission expires: October 31, 2017



Nicole Jasinski
Notary Public, State of Ohio
My Commission Expires 10/31/2017

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

THE HUNTINGTON NATIONAL BANK

By: Stephanie Middle
Name: Stephanie Middle
Title: Staff officer

THE SCOTTS COMPANY, LLC

By: Michael Perry
Name: Michael Perry
Title: Procurement Manager

EXHIBIT NO. 1
TO MEMORANDUM OF LEASE AGREEMENT

DESCRIPTION OF UNIT

One (1) RailKing model RK290 with S/N RCM758 000031996

CERTIFICATION

I, Claire E. Murphy, an attorney licensed to practice in the State of New York and the State of New Jersey, 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: October 6, 2015



Claire E. Murphy