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

January 13, 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 Lease Agreement, dated as of January 10, 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 being filed with the Board under Recordation Number 31051.

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

Assignor: The Andersons, Inc.  
480 West Dussell Drive  
Maumee, Ohio 43537

Assignee: First Financial Equipment Finance, LLC  
255 East 5th Street, Suite 800  
Cincinnati, Ohio 45202

Section Chief  
January 13, 2014  
Page 2

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

147 covered hopper railcars within the series GG CX 5800 – GG CX 5949 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 Lease Agreement.

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 LEASE AGREEMENT**

This **MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT** (“Assignment”) is made entered into as of January 10, 2014 by and between The Andersons, Inc. (“Assignor”) and First Financial Equipment Finance, LLC (“Assignee”).

**WHEREAS**, Assignor as Lessor successor to General Electric Business Asset Funding Corporation, successor to MetLife Capital Credit Corporation, and Georgia Gulf Corporation, now known as Axiall Corporation (“Lessee”), entered into a certain Master Equipment Lease Agreement dated July 30, 1987 (the “Master Lease”), and an Equipment Schedule, Schedule No. R02144 effective April 1, 2013 (collectively with Master Lease, the “Lease”), evidence of which is recorded with the Surface Transportation Board (“STB”) pursuant to 49 U.S.C. §11301, at recordation number 31051 ;

**NOW, THEREFORE**, in consideration of the sum of Ten Dollars (\$10.00) in hand paid, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Assignor hereby assigns to Assignee all right, title and interest of Assignor in, to and under the Lease; and Assignee accepts such assignment.

This Assignment may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one and the same assignment.

*[Signature Page to Follow]*

IN WITNESS WHEREOF, the parties have executed or caused this Assignment to be executed as of the day and year first written above.

ASSIGNOR: The Andersons, Inc.

By: Catherine Shelnick  
Catherine Shelnick

Title: Assistant Treasurer, Short-Term Funding

STATE OF OHIO            )  
COUNTY OF LUCAS        )        ss:

Before me, a Notary Public, in and for said county and state, personally appeared Catherine Shelnick, Assistant Treasurer, Short-Term Funding, of The Andersons, Inc., an Ohio corporation, who acknowledged that she being thereunto duly authorized, did sign the foregoing instrument in behalf of said company and by authority of its Board of Directors on behalf of the company and that the same is the free act and deed of said officer and of said company.

In Testimony Whereof, I have hereunto set my hand and official seal at Maumee, Ohio this 10<sup>th</sup> day of January, 2014.

Rachell D. Fox  
Notary Public



RACHELL D. FOX  
NOTARY PUBLIC - OHIO  
MY COMMISSION EXPIRES 02-26-2018

**ASSIGNEE: First Financial Equipment Finance, LLC**

By: \_\_\_\_\_

Title: \_\_\_\_\_

STATE OF OHIO                    )  
COUNTY OF HAMILTON    )    ss:

Before me, a Notary Public, in and for said county and state, personally appeared \_\_\_\_\_ of First Financial Equipment Finance, LLC, an Ohio limited liability company, who acknowledged that he/she being thereunto duly authorized, did sign the foregoing instrument in behalf of said corporation and by authority of its Board of Directors on behalf of the corporation and that the same is the free act and deed of said officer and of said corporation.

In Testimony Whereof, I have hereunto set my hand and official seal at Cincinnati, Ohio this \_\_\_\_ day of \_\_\_\_\_, 2013.

\_\_\_\_\_  
Notary Public

**Exhibit A**

**Equipment**

1	GGCX005800	38	GGCX005837	75	GGCX005875	112	GGCX005913
2	GGCX005801	39	GGCX005838	76	GGCX005876	113	GGCX005914
3	GGCX005802	40	GGCX005839	77	GGCX005877	114	GGCX005915
4	GGCX005803	41	GGCX005840	78	GGCX005878	115	GGCX005916
5	GGCX005804	42	GGCX005841	79	GGCX005879	116	GGCX005917
6	GGCX005805	43	GGCX005842	80	GGCX005880	117	GGCX005918
7	GGCX005806	44	GGCX005843	81	GGCX005881	118	GGCX005919
8	GGCX005807	45	GGCX005844	82	GGCX005882	119	GGCX005920
9	GGCX005808	46	GGCX005845	83	GGCX005883	120	GGCX005921
10	GGCX005809	47	GGCX005846	84	GGCX005884	121	GGCX005922
11	GGCX005810	48	GGCX005848	85	GGCX005885	122	GGCX005923
12	GGCX005811	49	GGCX005849	86	GGCX005887	123	GGCX005924
13	GGCX005812	50	GGCX005850	87	GGCX005888	124	GGCX005925
14	GGCX005813	51	GGCX005851	88	GGCX005889	125	GGCX005926
15	GGCX005814	52	GGCX005852	89	GGCX005890	126	GGCX005927
16	GGCX005815	53	GGCX005853	90	GGCX005891	127	GGCX005928
17	GGCX005816	54	GGCX005854	91	GGCX005892	128	GGCX005929
18	GGCX005817	55	GGCX005855	92	GGCX005893	129	GGCX005930
19	GGCX005818	56	GGCX005856	93	GGCX005894	130	GGCX005931
20	GGCX005819	57	GGCX005857	94	GGCX005895	131	GGCX005932
21	GGCX005820	58	GGCX005858	95	GGCX005896	132	GGCX005933
22	GGCX005821	59	GGCX005859	96	GGCX005897	133	GGCX005934
23	GGCX005822	60	GGCX005860	97	GGCX005898	134	GGCX005935
24	GGCX005823	61	GGCX005861	98	GGCX005899	135	GGCX005936
25	GGCX005824	62	GGCX005862	99	GGCX005900	136	GGCX005938
26	GGCX005825	63	GGCX005863	100	GGCX005901	137	GGCX005939
27	GGCX005826	64	GGCX005864	101	GGCX005902	138	GGCX005940
28	GGCX005827	65	GGCX005865	102	GGCX005903	139	GGCX005941
29	GGCX005828	66	GGCX005866	103	GGCX005904	140	GGCX005942
30	GGCX005829	67	GGCX005867	104	GGCX005905	141	GGCX005943
31	GGCX005830	68	GGCX005868	105	GGCX005906	142	GGCX005944
32	GGCX005831	69	GGCX005869	106	GGCX005907	143	GGCX005945
33	GGCX005832	70	GGCX005870	107	GGCX005908	144	GGCX005946
34	GGCX005833	71	GGCX005871	108	GGCX005909	145	GGCX005947
35	GGCX005834	72	GGCX005872	109	GGCX005910	146	GGCX005948
36	GGCX005835	73	GGCX005873	110	GGCX005911	147	GGCX005949
37	GGCX005836	74	GGCX005874	111	GGCX005912		

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: 4/13/14

Edward M Luria  
Edward M. Luria