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

February 10, 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 Assignment of Lease Agreement, dated as of February 9, 2015, 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 31600.

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

Assignor: The Andersons, Inc.  
480 West Dussel Drive  
Maumee, OH 43537

Assignee: Siemens Financial Services, Inc.  
170 Wood Avenue South  
Iselin, NJ 08830

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

198 covered hopper railcars within the series AEX 009892 – AEX 016907 as more particularly set forth on the attachment to the document.

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

Memorandum of Assignment of Lease Agreement.

Section Chief  
February 10, 2015  
Page 2

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,

  
for  
Edward M. Luria

EML/cem  
Enclosures

**MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT**

This **MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT** (“Assignment”) is made entered into as of February 9, 2015 by and between The Andersons, Inc. (“Assignor”) and Siemens Financial Services, Inc. (“Assignee”).

**WHEREAS**, Assignor and Lessee entered into a certain Full Service Lease Agreement, Lease Number #199901-ADM (the “Master Lease”);

**WHEREAS**, Assignor and Lessee entered into a certain Full Service Lease Agreement Rider, Deal #R02362, dated effective as of July 11, 2014 for the Cars described on the attached **Exhibit A**, (collectively with Master Lease, the “Lease”) providing for the lease of such Cars from Assignor subject to the terms and conditions set forth therein Evidence of the Lease has been recorded with the STB pursuant to 49 U.S.C. §11301 simultaneously with this Assignment and assigned recordation number \_\_\_\_\_.

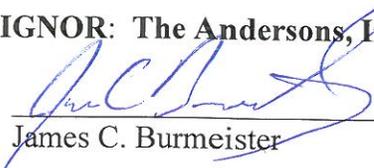
**NOW, THEREFORE**, in consideration of the sum of Ten Dollars (\$10.00) in hand paid, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Assignor hereby assigns to Assignee all right, title and interest of Assignor in, to and under the Lease; and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

Title: Vice President, Finance and Treasurer

STATE OF OHIO                    )  
COUNTY OF LUCAS            )        ss:

Before me, a Notary Public, in and for said county and state, personally appeared James C. Burmeister, Vice President, Finance and Treasurer of The Andersons, Inc., an Ohio corporation, who acknowledged that he 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.

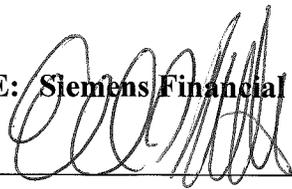
In Testimony Whereof, I have hereunto set my hand and official seal at Maumee, Ohio this 6 day of February, 2015.



LINDSAY FISHER  
Notary Public, State of Ohio  
My Commission Expires 10/5/19

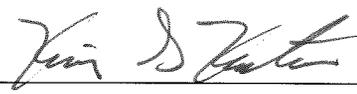
  
Notary Public

ASSIGNEE: Siemens Financial Services, Inc.

By: 

Name: EDWARD F. KUBILIS

Title: VICE PRESIDENT

By: 

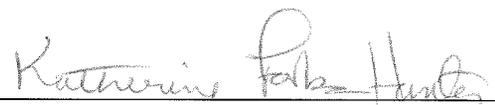
Name: Kevin S. Keaton  
Director, Operations

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

STATE OF NEW JERSEY )  
COUNTY OF MIDDLESEX ) ss:

Before me, a Notary Public, in and for said county and state, personally appeared Edward F. Kubilis, Vice President and Kevin S. Keaton, Director, Operations, both of Siemens Financial Services, Inc., a Delaware corporation, who acknowledged that he 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 Iselin, New Jersey this 9<sup>th</sup> day of February, 2015.

  
Notary Public

**Katherine Forbes-Hunter**  
**Notary Public Of The State Of New Jersey**  
**My Commission Expires**  
**September 5, 2017**  
**ID # 2424802**

## Exhibit A

### Equipment

1	AEX 009892	41	AEX 010140	81	AEX 010291	121	AEX 016747	161	AEX 016824
2	AEX 009902	42	AEX 010142	82	AEX 010385	122	AEX 016750	162	AEX 016825
3	AEX 009905	43	AEX 010149	83	AEX 010482	123	AEX 016751	163	AEX 016828
4	AEX 009908	44	AEX 010150	84	AEX 010488	124	AEX 016753	164	AEX 016829
5	AEX 009909	45	AEX 010152	85	AEX 012650	125	AEX 016754	165	AEX 016830
6	AEX 009911	46	AEX 010154	86	AEX 013999	126	AEX 016758	166	AEX 016831
7	AEX 009918	47	AEX 010156	87	AEX 014001	127	AEX 016762	167	AEX 016833
8	AEX 009922	48	AEX 010158	88	AEX 016476	128	AEX 016763	168	AEX 016836
9	AEX 009929	49	AEX 010163	89	AEX 016502	129	AEX 016765	169	AEX 016837
10	AEX 009930	50	AEX 010170	90	AEX 016531	130	AEX 016766	170	AEX 016839
11	AEX 009932	51	AEX 010174	91	AEX 016552	131	AEX 016769	171	AEX 016841
12	AEX 009941	52	AEX 010176	92	AEX 016553	132	AEX 016772	172	AEX 016844
13	AEX 009946	53	AEX 010182	93	AEX 016558	133	AEX 016773	173	AEX 016849
14	AEX 009947	54	AEX 010191	94	AEX 016571	134	AEX 016778	174	AEX 016851
15	AEX 009955	55	AEX 010193	95	AEX 016583	135	AEX 016779	175	AEX 016852
16	AEX 009961	56	AEX 010199	96	AEX 016585	136	AEX 016780	176	AEX 016854
17	AEX 009966	57	AEX 010200	97	AEX 016592	137	AEX 016782	177	AEX 016855
18	AEX 009969	58	AEX 010202	98	AEX 016610	138	AEX 016785	178	AEX 016857
19	AEX 009971	59	AEX 010205	99	AEX 016627	139	AEX 016786	179	AEX 016858
20	AEX 009973	60	AEX 010214	100	AEX 016644	140	AEX 016787	180	AEX 016864
21	AEX 009978	61	AEX 010230	101	AEX 016658	141	AEX 016788	181	AEX 016866
22	AEX 009981	62	AEX 010239	102	AEX 016663	142	AEX 016789	182	AEX 016867
23	AEX 009991	63	AEX 010241	103	AEX 016664	143	AEX 016793	183	AEX 016868
24	AEX 009994	64	AEX 010243	104	AEX 016668	144	AEX 016795	184	AEX 016870
25	AEX 010000	65	AEX 010244	105	AEX 016669	145	AEX 016796	185	AEX 016877
26	AEX 010005	66	AEX 010246	106	AEX 016683	146	AEX 016797	186	AEX 016880
27	AEX 010007	67	AEX 010248	107	AEX 016690	147	AEX 016798	187	AEX 016881
28	AEX 010010	68	AEX 010250	108	AEX 016701	148	AEX 016801	188	AEX 016883
29	AEX 010014	69	AEX 010253	109	AEX 016705	149	AEX 016803	189	AEX 016887
30	AEX 010020	70	AEX 010257	110	AEX 016707	150	AEX 016809	190	AEX 016888
31	AEX 010033	71	AEX 010261	111	AEX 016719	151	AEX 016812	191	AEX 016889
32	AEX 010079	72	AEX 010263	112	AEX 016726	152	AEX 016813	192	AEX 016893
33	AEX 010088	73	AEX 010266	113	AEX 016736	153	AEX 016814	193	AEX 016895
34	AEX 010090	74	AEX 010267	114	AEX 016737	154	AEX 016815	194	AEX 016898
35	AEX 010094	75	AEX 010272	115	AEX 016738	155	AEX 016817	195	AEX 016900

36	AEX 010100	76	AEX 010275	116	AEX 016739	156	AEX 016818	196	AEX 016901
37	AEX 010109	77	AEX 010279	117	AEX 016741	157	AEX 016819	197	AEX 016904
38	AEX 010112	78	AEX 010282	118	AEX 016744	158	AEX 016821	198	AEX 016907
39	AEX 010118	79	AEX 010287	119	AEX 016745	159	AEX 016822		
40	AEX 010125	80	AEX 010290	120	AEX 016746	160	AEX 016823		

**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: February 10, 2015

*Edward M. Luria*

\_\_\_\_\_  
Edward M. Luria