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July 21, 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, dated as of October 25, 2010, 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:

Lessor: The Andersons, Inc.
480 West Dussel Drive
Maumee, Ohio 43537

Lessee: Industrial Waste Group
256 Eagleview Boulevard, PMB 261
Exton, PA 19341

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

55 gondola railcars: AEX 19304 – AEX 19358.

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

Memorandum of Lease.

Chief, Section of Administration
July 21, 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,

A handwritten signature in blue ink, appearing to read "E. Luria", with a stylized flourish at the end.

Edward M. Luria

EML/sem
Enclosures

MEMORANDUM OF LEASE

WITNESSETH

This Memorandum of Lease is entered into as of the 25th day of October, 2010, by and between **The Andersons, Inc.**, an Ohio corporation, having its principal place of business at 480 W. Dussel Drive, Maumee, Ohio 43537 (hereinafter "Lessor") and **Industrial Waste Group, LLC**, a Delaware corporation, having its principal place of business at 256 Eagleview Boulevard, PMB 261, Exton, PA 19341 (hereinafter "Lessee").

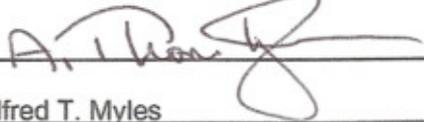
1. Lessor and Lessee are parties to that certain Full Service Lease Agreement dated May 25, 2005 (the "Master Lease"), and Rider Deal #R01647 dated as of October 25, 2010 (the "Schedule"), whereby Lessor leases to Lessee fifty-five (55) railcars bearing railroad reporting marks as noted on attached Exhibit A.
2. The parties desire to execute this Memorandum of Lease for purposes of memorializing of record the Master Lease and Schedule contemplated hereby.
3. This Memorandum of Lease may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one and the same Memorandum of Lease.

[Signature Pages to Follow]

Each party, pursuant to due corporate authority, has caused this Memorandum of Lease to be executed by its authorized officer or other employee, and each of the undersigned declares under penalty of perjury that he or she holds the title indicated below, that the execution of this Memorandum of Lease was the free act of the corporation, the foregoing is true and correct and that this Memorandum of Lease was executed on the date indicated below.

Lessee

INDUSTRIAL WASTE GROUP, LLC

By: 
Printed
Name: Alfred T. Myles

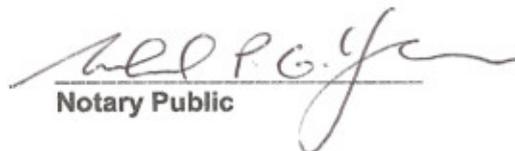
Title: Principle

Date: 11-17-10

STATE OF OHIO)

COUNTY OF LUCAS) SS:

The foregoing instrument was acknowledged before me this 17th day of November, 2010, by Alfred T. Myles, the Principle of Industrial Waste Group, LLC, a Delaware corporation, on behalf of the corporation.


Notary Public

COMMONWEALTH OF PENNSYLVANIA
Notarial Seal
Michael P. Gallagher, Notary Public
Exeter Twp., Berks County
My Commission Expires Dec. 17, 2012
Member, Pennsylvania Association of Notaries

LESSOR:

THE ANDERSONS, INC.

By: Rasesh H. Shah

Printed

Name: Rasesh H. Shah

Title: President, Rail Group

Date: 11/19/2010

STATE OF OHIO)

COUNTY OF LUCAS) SS:

The foregoing instrument was acknowledged before me this 19th day of November, 2010, by Rasesh H. Shah, the President, Rail Group of The Andersons, Inc., an Ohio corporation, on behalf of the corporation.



Julie Ann Dibble
Notary Public

JULIE ANN DIBBLE
Notary Public, State of Ohio
Commission Expires 9-23-2015

EXHIBIT A

**Equipment List
Fifty-Five (55) Gondolas**

1	AEX 019319	29	AEX 019334
2	AEX 019320	30	AEX 019336
3	AEX 019321	31	AEX 019343
4	AEX 019322	32	AEX 019346
5	AEX 019323	33	AEX 019341
6	AEX 019324	34	AEX 019338
7	AEX 019325	35	AEX 019337
8	AEX 019326	36	AEX 019340
9	AEX 019327	37	AEX 019348
10	AEX 019328	38	AEX 019339
11	AEX 019329	39	AEX 019306
12	AEX 019330	40	AEX 019354
13	AEX 019331	41	AEX 019356
14	AEX 019332	42	AEX 019353
15	AEX 019333	43	AEX 019358
16	AEX 019311	44	AEX 019310
17	AEX 019307	45	AEX 019357
18	AEX 019315	46	AEX 019305
19	AEX 019312	47	AEX 019352
20	AEX 019313	48	AEX 019355
21	AEX 019350	49	AEX 019304
22	AEX 019318	50	AEX 019308
23	AEX 019314	51	AEX 019316
24	AEX 019309	52	AEX 019349
25	AEX 019342	53	AEX 019317
26	AEX 019345	54	AEX 019351
27	AEX 019335	55	AEX 019347
28	AEX 019344		

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: July 21, 2015

Edward M. Luria

Edward M. Luria