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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 31599.

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:

197 covered hopper railcars within the series AEX 010487 – AEX 015552 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 #R02363, 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 \_\_\_\_\_.

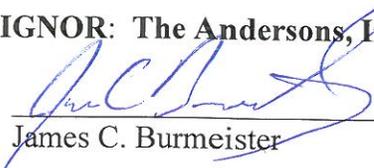
**NOW, THEREFORE**, in consideration of the sum of Ten Dollars (\$10.00) in hand paid, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Assignor hereby assigns to Assignee all right, title and interest of Assignor in, to and under the Lease; and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

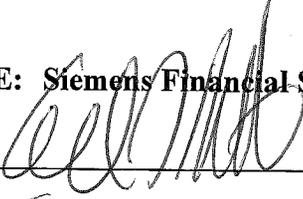
In Testimony Whereof, I have hereunto set my hand and official seal at Maumee, Ohio this 6 day of February, 2015.



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

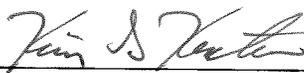
  
Notary Public

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 010487	41	AEX 015322	81	AEX 015428	121	AEX 015470	161	AEX 015515
2	AEX 011535	42	AEX 015325	82	AEX 015430	122	AEX 015471	162	AEX 015516
3	AEX 011793	43	AEX 015327	83	AEX 015431	123	AEX 015472	163	AEX 015517
4	AEX 011803	44	AEX 015332	84	AEX 015432	124	AEX 015473	164	AEX 015518
5	AEX 011809	45	AEX 015334	85	AEX 015433	125	AEX 015474	165	AEX 015519
6	AEX 011811	46	AEX 015335	86	AEX 015434	126	AEX 015475	166	AEX 015520
7	AEX 011812	47	AEX 015338	87	AEX 015435	127	AEX 015476	167	AEX 015521
8	AEX 011816	48	AEX 015341	88	AEX 015436	128	AEX 015477	168	AEX 015522
9	AEX 011825	49	AEX 015343	89	AEX 015437	129	AEX 015478	169	AEX 015523
10	AEX 011832	50	AEX 015348	90	AEX 015438	130	AEX 015479	170	AEX 015524
11	AEX 011833	51	AEX 015352	91	AEX 015439	131	AEX 015480	171	AEX 015525
12	AEX 011838	52	AEX 015354	92	AEX 015440	132	AEX 015481	172	AEX 015527
13	AEX 011857	53	AEX 015356	93	AEX 015441	133	AEX 015482	173	AEX 015528
14	AEX 011866	54	AEX 015363	94	AEX 015442	134	AEX 015484	174	AEX 015529
15	AEX 011871	55	AEX 015366	95	AEX 015443	135	AEX 015486	175	AEX 015530
16	AEX 011877	56	AEX 015367	96	AEX 015444	136	AEX 015487	176	AEX 015531
17	AEX 011878	57	AEX 015371	97	AEX 015445	137	AEX 015488	177	AEX 015532
18	AEX 012693	58	AEX 015374	98	AEX 015446	138	AEX 015489	178	AEX 015533
19	AEX 012704	59	AEX 015375	99	AEX 015447	139	AEX 015490	179	AEX 015534
20	AEX 012705	60	AEX 015376	100	AEX 015448	140	AEX 015491	180	AEX 015535
21	AEX 012710	61	AEX 015378	101	AEX 015449	141	AEX 015492	181	AEX 015536
22	AEX 012712	62	AEX 015380	102	AEX 015450	142	AEX 015493	182	AEX 015537
23	AEX 012716	63	AEX 015383	103	AEX 015451	143	AEX 015496	183	AEX 015538
24	AEX 012725	64	AEX 015384	104	AEX 015452	144	AEX 015497	184	AEX 015539
25	AEX 012729	65	AEX 015387	105	AEX 015453	145	AEX 015498	185	AEX 015540
26	AEX 014165	66	AEX 015390	106	AEX 015454	146	AEX 015499	186	AEX 015541
27	AEX 014246	67	AEX 015394	107	AEX 015455	147	AEX 015500	187	AEX 015542
28	AEX 015303	68	AEX 015395	108	AEX 015456	148	AEX 015501	188	AEX 015543
29	AEX 015306	69	AEX 015397	109	AEX 015457	149	AEX 015502	189	AEX 015544
30	AEX 015308	70	AEX 015399	110	AEX 015458	150	AEX 015503	190	AEX 015545
31	AEX 015309	71	AEX 015406	111	AEX 015460	151	AEX 015504	191	AEX 015546
32	AEX 015312	72	AEX 015408	112	AEX 015461	152	AEX 015505	192	AEX 015547
33	AEX 015313	73	AEX 015411	113	AEX 015462	153	AEX 015506	193	AEX 015548
34	AEX 015314	74	AEX 015412	114	AEX 015463	154	AEX 015507	194	AEX 015549
35	AEX 015315	75	AEX 015413	115	AEX 015464	155	AEX 015508	195	AEX 015550
36	AEX 015316	76	AEX 015419	116	AEX 015465	156	AEX 015509	196	AEX 015551

37	AEX 015317	77	AEX 015420	117	AEX 015466	157	AEX 015510	197	AEX 015552
38	AEX 015318	78	AEX 015422	118	AEX 015467	158	AEX 015511		
39	AEX 015319	79	AEX 015426	119	AEX 015468	159	AEX 015512		
40	AEX 015320	80	AEX 015427	120	AEX 015469	160	AEX 015513		

**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