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

September 2, 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, dated as of August 29, 2014, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Schedule No. 1 to Full Service Master Lease Agreement previously filed under Recordation Number 28084.

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

Assignor:	Wells Fargo Equipment Finance, Inc., d/b/a Midwest Railcar Capital Equipment Company 4949 Autumn Oaks Drive Maryville, IL 62062
Assignee:	Midwest Railcar Corporation 4949 Autumn Oaks Drive Maryville, IL 62062
[Lessee:	CHS, Inc. 5500 Cenex Drive Inver Grove Heights, MN 55077]

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

8 covered hopper railcars: MCEX 350249, MCEX 350252, MCEX 350259, MCEX 350263, MCEX 350264, MCEX 350276, MCEX 350289 and MCEX 350294. (Note: MCEX 350271 and MCEX 350291 have been casualties).

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

Memorandum of Assignment of Lease.

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 'E. Luria', with a stylized flourish at the end.

Edward M. Luria

EML/sem  
Enclosures

**MEMORANDUM OF ASSIGNMENT OF LEASE**  
(Surface Transportation Board)

THIS MEMORANDUM OF ASSIGNMENT OF LEASE (this "Memorandum of Assignment") dated as of August 29, 2014 is between WELLS FARGO EQUIPMENT FINANCE, INC. d/b/a MIDWEST RAILCAR CAPITAL EQUIPMENT COMPANY ("Assignor") and MIDWEST RAILCAR CORPORATION ("Assignee").

The parties to this Memorandum hereby acknowledge and confirm the following:

A. Assignor and the lessee identified in Exhibit A attached hereto are parties to that certain lease transaction described in Exhibit A whereby Assignor, as lessor, is leasing the railcars listed in Exhibit A to Lessee, as lessee (the "Lease").

B. The Lease was recorded with the Surface Transportation Board under the recordation number(s) listed on Exhibit A hereto.

C. Pursuant to that certain Assignment of Lessor's Interest in Lease Documents dated the date hereof by and between Assignor and Assignee (the "Assignment"), Assignor assigned to Assignee all of Assignor's right, title and interest in and to the Leases and other documents related thereto and (to the extent arising on or after the date hereof) Assignor's obligations thereunder, as more specifically described in the Assignment.

D. The parties hereto wish to show for public record the assignment of the lessor's interest in the Lease by Assignor to Assignee pursuant to the Assignment by the filing of this Memorandum of Assignment and accordingly have caused this Memorandum of Assignment to be executed by their officers thereunto duly authorized, as of the date first above written. This Memorandum of Assignment may be executed in counterparts, each such counterpart shall be binding on both parties hereto, notwithstanding that both parties are not signatories to the same counterpart.

[signatures appear on the following page]





Exhibit A

**Surface Transportation Board      28084**  
**Primary Recordation Number:**

Lessee:

CHS, Inc.

Lease Documents:

1. Full Service Master Lease Agreement made effective October 14, 2009 between Wells Fargo Equipment Finance, Inc. d/b/a Midwest Railcar Capital Equipment Company, as lessor and CHS, Inc., as lessee.
2. Schedule #1 dated October 14, 2009 between Wells Fargo Equipment Finance, Inc. d/b/a Midwest Railcar Capital Equipment Company, as lessor, and CHS, Inc., as lessee, as extended.
3. Memorandum of Schedule No. 1 to Full Service Master Lease Agreement dated October 14, 2009 by and between Wells Fargo Equipment Finance, Inc. d/b/a Midwest Railcar Capital Equipment Finance Company, as lessor (as successor to Midwest Railcar Corporation), and CHS, Inc., as lessee, recorded with the Surface Transportation Board on November 25, 2009 under recordation number 28084.

Railcars Under Lease:

Eight (8) 4750 c.f., 100-ton covered hopper railcars bearing the following reporting marks and numbers:

	Car Marks and Numbers						
1	MCEX350249	3	MCEX350276	5	MCEX350294	7	MCEX350264
2	MCEX350259	4	MCEX350289	6	MCEX350263	8	MCEX350252

The railcars bearing the reporting marks and numbers MCEX350271 and MCEX350291 were casualties.

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: 9/2/14

Edward M Luria  
Edward M. Luria