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January 22, 2016

VIA UPS GROUND

Chief, Section of Administration
 Office of Proceedings
 Surface Transportation Board
 395 E Street, SW
 Washington, DC 20423
 Attn: Karen January

23238-C
 FEB 01 2016 -3:19 PM
 SURFACE TRANSPORTATION BOARD

Dear Ms. January:

Please find enclosed for recording one original and one certified copy of a notarized Memorandum of Assignment dated January 13, 2016. The enclosed document is a Secondary Document that relates to the Primary Document previously filed with the Board under the following Recordation Number (as well as any other Secondary Documents previously filed in connection therewith): **23238**

The party to the enclosed document is: **Heller Financial Leasing, L.L.C., as successor to Heller Financial Leasing, Inc.**

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

All property relating to the Agreements recorded under the Primary Document number set forth above or any Secondary Document related thereto.

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

Enclosed is a check for the filing fee in the amount of \$43.00 payable to the order of the Surface Transportation Board. Please return the original and any extra copies not needed by the Board for recordation to the undersigned.

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Should you have any questions or need further information, please do not hesitate to contact me at (414) 277-5523 or patrick.taylor@quarles.com.

Very truly yours,

QUARLES & BRADY LLP

A handwritten signature in black ink, appearing to read 'P. Taylor', written over a horizontal line.

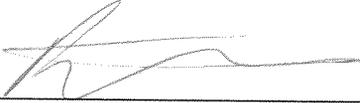
Patrick H. Taylor

Enclosures

cc: Jeffrey A. Plut
Thomas A. Simonis

CERTIFICATION

I, Patrick H. Taylor, an attorney licensed to practice in the State of Wisconsin, 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.



Patrick H. Taylor

January 22, 2016

Date