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ELIAS C. ALVORD (1942)  
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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 Master Lease Agreement previously filed under Recordation Number 27691.

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:	Gulf Power Company 1 Energy Pl Pensacola, FL 32520]

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

121 open-top hopper railcars: GLFX 13261 – GLFX 13267 and within the series  
GLFX 13002 – GLFX 13130 as set forth in the attachment to the document.  
(Note: GLFX 13099 has been casualtied).

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      27691**  
**Primary Recordation Number:**

Lessee:

Lease Documents:

Gulf Power Company

1. Master Lease Agreement effective September 18, 2008 by and between Wells Fargo Equipment Finance, Inc. d/b/a Midwest Railcar Capital Equipment Company, as lessor, and Gulf Power Company, as lessee.
2. Schedule #1 dated September 18, 2008 between Wells Fargo Equipment Finance, Inc. d/b/a Midwest Railcar Capital Equipment Company, as lessor, and Gulf Power Company, as lessee, as extended and amended.
3. Memorandum of Schedule #1 to Master Lease Agreement between Wells Fargo Equipment Finance, Inc. d/b/a Midwest Railcar Capital Equipment Company and Gulf Power Company dated as of September 18, 2008 filed under Surface Transportation Board under recordation number 27691

Railcars Under Lease:

One Hundred Twenty-One (121) 4000 c.f., 286K GRL Aluminum Bodied Rapid Discharge Open Top Hopper railcars bearing the following reporting marks and numbers”

	Car Marks And Numbers		Car Marks And Numbers		Car Marks And Numbers		Car Marks And Numbers
1	GLFX013002	32	GLFX013037	63	GLFX013073	94	GLFX013107
2	GLFX013003	33	GLFX013038	64	GLFX013074	95	GLFX013108
3	GLFX013004	34	GLFX013039	65	GLFX013075	96	GLFX013109
4	GLFX013005	35	GLFX013040	66	GLFX013076	97	GLFX013111
5	GLFX013006	36	GLFX013041	67	GLFX013077	98	GLFX013112
6	GLFX013007	37	GLFX013042	68	GLFX013078	99	GLFX013113
7	GLFX013008	38	GLFX013044	69	GLFX013079	100	GLFX013114
8	GLFX013009	39	GLFX013045	70	GLFX013080	101	GLFX013115
9	GLFX013010	40	GLFX013046	71	GLFX013081	102	GLFX013116
10	GLFX013011	41	GLFX013047	72	GLFX013082	103	GLFX013117
11	GLFX013012	42	GLFX013049	73	GLFX013083	104	GLFX013118
12	GLFX013013	43	GLFX013050	74	GLFX013084	105	GLFX013119
13	GLFX013014	44	GLFX013051	75	GLFX013085	106	GLFX013121
14	GLFX013016	45	GLFX013052	76	GLFX013086	107	GLFX013122
15	GLFX013017	46	GLFX013053	77	GLFX013087	108	GLFX013123
16	GLFX013018	47	GLFX013054	78	GLFX013088	109	GLFX013125
17	GLFX013019	48	GLFX013055	79	GLFX013089	110	GLFX013126
18	GLFX013020	49	GLFX013056	80	GLFX013090	111	GLFX013127
19	GLFX013021	50	GLFX013057	81	GLFX013091	112	GLFX013128
20	GLFX013022	51	GLFX013058	82	GLFX013092	113	GLFX013129
21	GLFX013024	52	GLFX013059	83	GLFX013093	114	GLFX013130
22	GLFX013025	53	GLFX013060	84	GLFX013094	115	GLFX013261
23	GLFX013026	54	GLFX013061	85	GLFX013096	116	GLFX013262
24	GLFX013027	55	GLFX013063	86	GLFX013097	117	GLFX013263

25	GLFX013028	56	GLFX013064	87	GLFX013098	118	GLFX013264
26	GLFX013030	57	GLFX013065	88	GLFX013100	119	GLFX013265
27	GLFX013031	58	GLFX013067	89	GLFX013101	120	GLFX013266
28	GLFX013033	59	GLFX013069	90	GLFX013102	121	GLFX013267
29	GLFX013034	60	GLFX013070	91	GLFX013103		
30	GLFX013035	61	GLFX013071	92	GLFX013105		
31	GLFX013036	62	GLFX013072	93	GLFX013106		

The railcar bearing the reporting mark and number GLFX013099 was 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