

ALVORD AND ALVORD
ATTORNEYS AT LAW
1050 SEVENTEENTH STREET, N.W.
SUITE 301
WASHINGTON, D.C.
20036

(202) 393-2266
FAX (202) 393-2156
E-MAIL alvordlaw@aol.com

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 documents previously filed with the Board under Recordation Number 27042.

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:	Church & Dwight Co., Inc. 469 North Harrison Street Princeton, NJ 08543]

Section Chief
September 2, 2014
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A description of the railroad equipment covered by the enclosed document is:

16 covered hopper railcars: MCEX 350718 – MCEX 350733, inclusive, previously bearing reporting marks and numbers within the series AEX 005048 – AEX 006278 as more particularly set forth in the attachment to the document.
(Note: 5 of the original 21 railcars subject to the Lease were returned and are not subject to the Lease, with the 16 railcars listed herein remaining subject to the Lease).

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,



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]

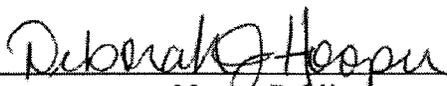
IN WITNESS WHEREOF, the parties have caused this Memorandum to be executed as of the first date herein above written.

MIDWEST RAILCAR CORPORATION
as Assignee

By: 
Richard M. Folio
Executive Vice President

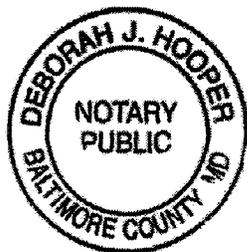
STATE OF MARYLAND)
) SS
CITY OF BALTIMORE)

The foregoing Memorandum of Assignment of Lease was acknowledged before me, the undersigned Notary Public, in the City of Baltimore this 27th day of August, 2014 by Richard M. Folio, as the Executive Vice President of Midwest Railcar Corporation, an Illinois corporation.


Notary Public

My commission expires: _____

[Notarial Seal]



My Commission Expires
07/11/2018

Exhibit A

**Surface Transportation Board
Primary Recordation Number:**

27042 Wells Fargo Equipment Finance, Inc. d/b/a Midwest Railcar Capital Equipment Company is the successor-in-interest to Wells Fargo Equipment Finance, Inc.

Church & Dwight Co., Inc.

1. Full Service Lease Agreement effective as of March 3, 2014 by and between Wells Fargo Equipment Finance, Inc. d/b/a Midwest Railcar Capital Equipment Company, as lessor (as successor to The Andersons, Inc.), and Church & Dwight Co., Inc., as lessee.
2. Full Service Lease Agreement Rider Deal #R01106 dated March 3, 2004 between Wells Fargo Equipment Finance, Inc. d/b/a Midwest Railcar Capital Equipment Company, as lessor (as successor to The Andersons, Inc.), and Church & Dwight Co., Inc., as lessee, as renewed.
3. Memorandum of Lease dated April 24, 2007 by and between The Andersons, Inc. and Church & Dwight Co., Inc., recorded with the Surface Transportation Board on June 29, 2007 under recordation number 27042.
4. Memorandum of Assignment of Lease dated June 1, 2007 by and between The Andersons, Inc. and Wells Fargo Equipment Finance, Inc., recorded with the Surface Transportation Board on June 29, 2007 under recordation number 27042-A.

Railcars Under Lease:

Sixteen (16) 5250 c.f. covered hopper railcars bearing the following reporting marks and numbers:

No.	Prior Reporting Marks and Numbers	New Reporting Marks and Numbers	No.	Prior Reporting Marks and Numbers	New Reporting Marks and Numbers
1	AEX 005048	MCEX350718	9	AEX 005647	MCEX350726
2	AEX 005059	MCEX350719	10	AEX 005650	MCEX350727
3	AEX 005065	MCEX350720	11	AEX 005675	MCEX350728
4	AEX 005072	MCEX350721	12	AEX 005685	MCEX350729
5	AEX 005076	MCEX350722	13	AEX 005699	MCEX350730
6	AEX 005086	MCEX350723	14	AEX 005716	MCEX350731
7	AEX 005597	MCEX350724	15	AEX 005775	MCEX350732
8	AEX 005620	MCEX350725	16	AEX 006278	MCEX350733

Five (5) of the original Twenty-One (21) railcars subject to the Lease were returned and are not subject to the Lease, with the Sixteen (16) railcars listed herein remaining subject to the Lease.

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