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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 documents previously filed under Recordation Number 27772-B.

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:

115 railcars within the series GLFX 8001 – GLFX 8125 as set forth in the attachment to the document. (Note: GLFX 8003 – GLFX 8005, GLFX 8007, GLFX 8017, GLFX 8048, GLFX 8068, GLFX 8096 - GLFX 8098 have 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 long horizontal flourish extending to the right.

^W 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 27772
Primary Recordation Number:

Lessee:

Lease Documents:

Gulf Power Company

1. Railcar Equipment Lease dated December 16, 2008 by and between Wells Fargo Equipment Finance, Inc. d/b/a Midwest Railcar Capital Equipment Company, as lessor (as successor to JAIX Leasing Company) and Gulf Power Company, as lessee
2. Rider 1 to Railcar Equipment Lease dated December 16, 2008 between Wells Fargo Equipment Finance, Inc. d/b/a Midwest Railcar Capital Equipment Company, as lessor (as successor to JAIX Leasing Company), and Gulf Power Company, as lessee, as extended.
3. Assignment and Assumption Agreement dated December 26, 2008, by and between JAIX Leasing Company and Wells Fargo Equipment Finance, Inc. d/b/a Midwest Railcar Capital Equipment Company, recorded with the Surface Transportation Board on December 29, 2008 under recordation number 27772.

Railcars Under Lease:

One Hundred Fifteen (115) Aluminum Rotary AutoFlood III 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	GLFX008001	32	GLFX008037	63	GLFX008070	94	GLFX008104
2	GLFX008002	33	GLFX008038	64	GLFX008071	95	GLFX008105
3	GLFX008006	34	GLFX008039	65	GLFX008072	96	GLFX008106
4	GLFX008008	35	GLFX008040	66	GLFX008073	97	GLFX008107
5	GLFX008009	36	GLFX008041	67	GLFX008074	98	GLFX008108
6	GLFX008010	37	GLFX008042	68	GLFX008075	99	GLFX008109
7	GLFX008011	38	GLFX008043	69	GLFX008076	100	GLFX008110
8	GLFX008012	39	GLFX008044	70	GLFX008077	101	GLFX008111
9	GLFX008013	40	GLFX008045	71	GLFX008078	102	GLFX008112
10	GLFX008014	41	GLFX008046	72	GLFX008079	103	GLFX008113
11	GLFX008015	42	GLFX008047	73	GLFX008080	104	GLFX008114
12	GLFX008016	43	GLFX008049	74	GLFX008081	105	GLFX008115
13	GLFX008018	44	GLFX008050	75	GLFX008082	106	GLFX008116
14	GLFX008019	45	GLFX008051	76	GLFX008083	107	GLFX008117
15	GLFX008020	46	GLFX008052	77	GLFX008084	108	GLFX008118
16	GLFX008021	47	GLFX008053	78	GLFX008085	109	GLFX008119
17	GLFX008022	48	GLFX008054	79	GLFX008086	110	GLFX008120
18	GLFX008023	49	GLFX008055	80	GLFX008087	111	GLFX008121
19	GLFX008024	50	GLFX008056	81	GLFX008088	112	GLFX008122
20	GLFX008025	51	GLFX008057	82	GLFX008089	113	GLFX008123
21	GLFX008026	52	GLFX008058	83	GLFX008090	114	GLFX008124

22	GLFX008027	53	GLFX008059	84	GLFX008091	115	GLFX008125
23	GLFX008028	54	GLFX008060	85	GLFX008092		
24	GLFX008029	55	GLFX008061	86	GLFX008093		
25	GLFX008030	56	GLFX008062	87	GLFX008094		
26	GLFX008031	57	GLFX008063	88	GLFX008095		
27	GLFX008032	58	GLFX008064	89	GLFX008099		
28	GLFX008033	59	GLFX008065	90	GLFX008100		
29	GLFX008034	60	GLFX008066	91	GLFX008101		
30	GLFX008035	61	GLFX008067	92	GLFX008102		
31	GLFX008036	62	GLFX008069	93	GLFX008103		

The railcars bearing the reporting marks and numbers GLFX008003, GLFX008004, GLFX008005, GLFX008007, GLFX008017, GLFX008048, GLFX008068, GLFX008096, GLFX008097, and GLFX008098 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