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

December 19, 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 Railcar Lease, dated as of December 18, 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 27691.

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

Assignor:	Midwest Railcar Corporation 4949 Autumn Oaks, Suite B Maryville, IL 62062
Assignee:	Helm-Pacific Leasing 505 Sansome Street, Suite 1800 San Francisco, CA 94111
[Lessee:	Gulf Power Company 1 Energy Place Pensacola, FL 32520]

Section Chief
December 19, 2014
Page 2

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

121 railcars within the series GLFX 013002 – GLFX 013267 as more particularly set forth on the attachment to the document.

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

Memorandum of Assignment of Railcar 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,


for

Edward M. Luria

EML/cem
Enclosures

MEMORANDUM OF ASSIGNMENT OF RAILCAR LEASE
(Surface Transportation Board)

THIS MEMORANDUM OF ASSIGNMENT OF RAILCAR LEASE (this "Memorandum") dated as of December ~~15~~, 2014 is between MIDWEST RAILCAR CORPORATION (the "Assignor") and HELM-PACIFIC LEASING (the "Assignee").

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

A. The Assignor, as successor lessor, and Gulf Power Company, as lessee ("Lessee") are parties to that certain Schedule #1 dated September 18, 2008, as amended by that certain Lease Extension Certificate and Amendment No. 1 to Schedule #1 dated as of November 30, 2010 and effective as of January 1, 2011, that certain Lease Extension Certificate and Amendment No. 2 to Schedule #1 dated as of October 6, 2011 and effective as of January 1, 2012, and that certain Lease Extension Certificate and Amendment No. 3 to Schedule #1 dated as of September 24, 2014 and effective as of January 1, 2015 (as so amended, the "Schedule"), to that certain Master Lease Agreement effective September 18, 2008 (the "Railcar Lease"), each by and between Assignor, as successor lessor, and Lessee, as lessee (the Schedule, together with the Railcar Lease solely as it pertains to the Schedule, the "Lease"). Pursuant to the Lease, the Assignor has leased to the Lessee certain railcars more particularly described in Schedule 1 attached hereto.

B. The Memorandum of Schedule #1 dated as of September 18, 2008 to Master Lease Agreement effective September 18, 2008 by and between the Assignor, as successor lessor, and the Lessee, as lessee, was filed under the Surface Transportation Board under the recordation number 27691.

C. The Assignor, as assignor, and the Assignee, as assignee, are parties to that certain Assignment of Lessor's Interest in Lease, dated as of even date herewith, pursuant to which the Assignor has assigned to the Assignee the rights of "Lessor" under the Lease. The terms of the assignment are more particularly set forth in the above-referenced Assignment of Lessor's Interest in the Lease.

D. The parties hereto wish to show for public record this Memorandum and accordingly have caused this Memorandum to be executed by their officers thereunto duly authorized, as of the date first above written. This Memorandum 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 PAGES]

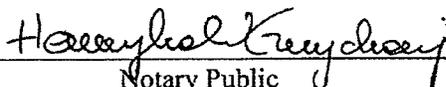
IN WITNESS WHEREOF, the parties have caused this Memorandum to be executed as of the first date herein above written.

MIDWEST RAILCAR CORPORATION
as Assignor

By 
Richard M. Folio
Executive Vice President

STATE OF MARYLAND)
City) SS:
COUNTY OF BALTIMORE)

The foregoing Memorandum of Assignment of Railcar Lease was acknowledged before me, the undersigned Notary Public, in the City of Baltimore this 9th day of December, 2014 by Richard M. Folio, as the Executive Vice President of Midwest Railcar Corporation, an Illinois corporation.


Notary Public

My commission expires: 7/8/18

[Notarial Seal]

HENRYKA W. GRYC CRAIG
NOTARY PUBLIC STATE OF MARYLAND
County of Baltimore
My Commission Expires ~~September 20, 2005~~ 7/18/18

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

HELM-PACIFIC LEASING
as Assignee

By: Helm Pacific Corporation, General Partner

By: Barbara Wilson
Name: Barbara W. Wilson
Title: President

STATE OF CALIFORNIA)
) SS:
COUNTY OF SAN FRANCISCO)

I HEREBY CERTIFY, that on this 16th day of December, 2014, before me C. Mostaghim, personally appeared Barbara W. Wilson, who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her authorized capacity, and that by her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature C. Mostaghim (Seal)



By: Union Pacific Venture Leasing, Inc., a
General Partner

By: Gary Grosz
Name: Gary Grosz
Title: President

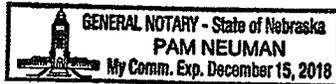
STATE OF Nebraska)
) SS:
COUNTY OF Douglas)

The foregoing Memorandum of Assignment of Railcar Lease was acknowledged before me, the undersigned Notary Public, in the County of Douglas this 18th day of December, 2014 by Gary W. Grosz, as a President of Union Pacific Venture Leasing, Inc., a general partner of HELM-PACIFIC LEASING, a Nebraska general partnership.

Pam Neuman
Notary Public

My commission expires: 12-15-2018

[Notarial Seal]



Signature Page to Memorandum of Assignment of Railcar Lease

Schedule 1
to Memorandum of Assignment of Railcar Lease

DESCRIPTION OF RAILCARS

One hundred twenty-one (121) railcars bearing the following reporting marks and numbers:

| Reporting Marks and Numbers |
|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| GLFX013002 | GLFX013030 | GLFX013058 | GLFX013086 | GLFX013115 |
| GLFX013003 | GLFX013031 | GLFX013059 | GLFX013087 | GLFX013116 |
| GLFX013004 | GLFX013033 | GLFX013060 | GLFX013088 | GLFX013117 |
| GLFX013005 | GLFX013034 | GLFX013061 | GLFX013089 | GLFX013118 |
| GLFX013006 | GLFX013035 | GLFX013063 | GLFX013090 | GLFX013119 |
| GLFX013007 | GLFX013036 | GLFX013064 | GLFX013091 | GLFX013121 |
| GLFX013008 | GLFX013037 | GLFX013065 | GLFX013092 | GLFX013122 |
| GLFX013009 | GLFX013038 | GLFX013067 | GLFX013093 | GLFX013123 |
| GLFX013010 | GLFX013039 | GLFX013069 | GLFX013094 | GLFX013125 |
| GLFX013011 | GLFX013040 | GLFX013070 | GLFX013096 | GLFX013126 |
| GLFX013012 | GLFX013041 | GLFX013071 | GLFX013097 | GLFX013127 |
| GLFX013013 | GLFX013042 | GLFX013072 | GLFX013098 | GLFX013128 |
| GLFX013014 | GLFX013044 | GLFX013073 | GLFX013100 | GLFX013129 |
| GLFX013016 | GLFX013045 | GLFX013074 | GLFX013101 | GLFX013130 |
| GLFX013017 | GLFX013046 | GLFX013075 | GLFX013102 | GLFX013261 |
| GLFX013018 | GLFX013047 | GLFX013076 | GLFX013103 | GLFX013262 |
| GLFX013019 | GLFX013049 | GLFX013077 | GLFX013105 | GLFX013263 |
| GLFX013020 | GLFX013050 | GLFX013078 | GLFX013106 | GLFX013264 |
| GLFX013021 | GLFX013051 | GLFX013079 | GLFX013107 | GLFX013265 |
| GLFX013022 | GLFX013052 | GLFX013080 | GLFX013108 | GLFX013266 |
| GLFX013024 | GLFX013053 | GLFX013081 | GLFX013109 | GLFX013267 |
| GLFX013025 | GLFX013054 | GLFX013082 | GLFX013111 | |
| GLFX013026 | GLFX013055 | GLFX013083 | GLFX013112 | |
| GLFX013027 | GLFX013056 | GLFX013084 | GLFX013113 | |
| GLFX013028 | GLFX013057 | GLFX013085 | GLFX013114 | |

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: 12/19/14

Edward M Luria
Edward M. Luria