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January 22, 2016

23239-C

FEB 01 2016 -3:15 PM

SURFACE TRANSPORTATION BOARD

VIA UPS GROUND

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

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): **23239**

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.

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

Patrick H. Taylor

Enclosures

cc: Jeffrey A. Plut
Thomas A. Simonis

RECORDATION NO. 23234-C

FEB 01 2016 -3:15 PM

SURFACE TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT

LESSOR: **Heller Financial Leasing, L.L.C. as successor to Heller Financial Leasing, Inc.**

LESSEE: **Kasgro Leasing, LLC**

ASSIGNEE: **Laurel Capital Corporation**

STB PRIMARY DOCUMENT RECORDATION NUMBER: **23239, 23239-A, 23239-B**

EQUIPMENT DESCRIPTION: **All property relating to the Agreement recorded under the STB recordation number set forth above, or under any secondary document related thereto**

ASSIGNMENT

Lessor hereby certifies and acknowledges that the Agreement described above has been assigned in its entirety to Assignee, and that Lessor has no further right, title or interest in or to the Agreement or the above described collateral.

DATED: January 13, 2016

LESSOR

By: [signature]

Print Name: ANTHONY J. IANNINI

Title: VICE PRESIDENT

STATE OF Connecticut)
) ss:
COUNTY OF Fairfield)

On this 13th day of January, 2016, before me personally appeared Anthony J. Iannini, to me known, who being by me duly sworn, stated that he/she serves in the position set forth immediately below his/her name for the above named Lessor, and that the foregoing instrument was signed on behalf of Lessor by appropriate authority, and he/she acknowledged that the execution of foregoing instrument was the free act and deed of Lessor.

[signature]

NOTARY PUBLIC

My commission expires: 4/30/2017

Gweneth B Clement
Notary Public
State of Connecticut
My Commission Expires 4/30/2017

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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