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

October 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 Railcar Lease, dated as of October 2, 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 #1 to Full Service Master Lease Agreement previously filed under Recordation Number 30244.

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

Assignor: Midwest Railcar Corporation
4949 Autumn Oaks Drive
Maryville, IL 62062

Assignee: First Union Rail Corporation
One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

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

50 railcars: MCEX 330652 – 330701 (inclusive).

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

Memorandum of Assignment of Railcar Lease.

Section Chief
October 2, 2014
Page two

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 RAILCAR LEASE
(Surface Transportation Board)

THIS MEMORANDUM OF ASSIGNMENT OF RAILCAR LEASE (this "Memorandum") dated as of October 2, 2014 is between MIDWEST RAILCAR CORPORATION (the "Assignor") and FIRST UNION RAIL CORPORATION (the "Assignee").

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

A. The Assignor, as lessor, and Ash Grove Cement Company, as lessee ("Lessee") are parties to that certain Schedule #1 to Full Service Master Lease Agreement dated as of January 31, 2012, as amended by that certain First Amendment to Schedule #1 to Full Service Master Lease Agreement dated as of June 1, 2012 (as so amended, the "Schedule"), to that certain Full Service Master Lease Agreement dated as of January 31, 2012 (the "Railcar Lease"), each by and between Assignor, as 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 to Full Service Master Lease Agreement dated as of January 31, 2012 by and between the Assignor, as lessor, and Ash Grove Cement Company, as lessee, was filed under the Surface Transportation Board under the recordation number 30244.

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

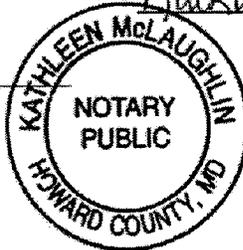
By: [Signature]
Richard M. Folio
Executive Vice President

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} County of Baltimore this 24th day of September, 2014 by Richard M. Folio, as the Executive Vice President of Midwest Railcar Corporation, an Illinois corporation.

[Signature]
Notary Public

My commission expires: 12/9/17



[Notarial Seal]

Schedule 1
to Memorandum of Assignment of Railcar Lease

DESCRIPTION OF RAILCARS

Fifty (50) railcars bearing the following reporting marks and numbers:

MCEX 330652 to 330701 (all inclusive)

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: 10/2/2014

Edward M Luria
Edward M. Luria