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April 1, 2015

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 March 20, 2015, 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 25604.

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

Assignor:	Midwest Railcar Corporation 4949 Autumn Oaks Drive Maryville, IL 62062
Assignee:	Progress Rail Leasing Corporation 1600 Progress Drive Albertville, AL 35950
[Lessee:	Ash Grove Cement Company 11011 Cody Street Overland Park, KS 66210]

Section Chief  
April 1, 2015  
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A description of the equipment covered by the enclosed document is:

168 covered hopper railcars: GBRX 83000 – GBRX 83099, inclusive, and GBRX 83330 – GBRX 83399 (excluding GBRX 83335 and GBRX 83357).

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 March 26, 2015 is between MIDWEST RAILCAR CORPORATION (the "Assignor") and PROGRESS RAIL LEASING CORPORATION (the "Assignee").

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

A. The Assignor, as lessor, has leased to Ash Grove Cement Company, as lessee ("Lessee"), one hundred (100) covered hoppers railcars identified on Schedule No. 1 attached hereto under that certain Schedule No. 01 dated as of April 1, 2005 (as amended and extended, "Schedule No. 1") and sixty-eight (68) covered hopper railcars identified on Schedule No. 1 attached hereto under that certain Schedule No. 02 dated as of May 8, 2005 (as amended and extended, "Schedule No. 2") (the railcars subject to Schedule No. 1 and Schedule No. 2, collectively, the "Railcars"), each to that certain Master Net Railcar Lease dated as of April 1, 2005 (the "Railcar Lease"), each by and between Assignor, as successor lessor, and Ash Grove Cement Company, as lessee. Schedule No. 1 and the Railcar Lease solely as it pertains to Schedule No. 1 are collectively referred to herein as Lease 1. Schedule No. 2 and the Railcar Lease solely as it pertains to Schedule No. 2 are collectively referred to herein as Lease 2. Lease 1 and Lease 2 are collectively referred to herein as the "Leases" and individually the "Lease".

B. A Memorandum of Net Railcar Lease dated as of May 4, 2005 between Assignor, as successor lessor, and Ash Grove Cement Company, as lessee, evidencing Lease 1 was filed with Surface Transportation Board (the "STB") at 1:15 PM on May 26, 2005 under the recordation number 25604 and a Memorandum of Net Railcar Lease dated as of May 8, 2005 between Assignor, as successor lessor, and Ash Grove Cement Company, as lessee, evidencing Lease 2 was filed with STB on August 12, 2005 under recordation number 25604-A.

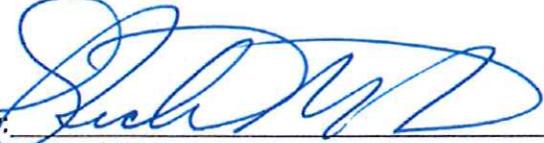
C. The Assignor, as assignor, and the Assignee, as assignee, are parties to that certain Assignment of Lessor's Interest in Lease, dated as of even date herewith, pursuant to which the Assignor has assigned to the Assignee the rights of "Lessor" under each Lease. The terms of the assignment are more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

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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 )  
                                  ) SS:  
COUNTY OF BALTIMORE )

The foregoing Memorandum of Assignment of Railcar Lease was acknowledged before me, the undersigned Notary Public, in the County of Baltimore this 17<sup>th</sup> day of March, 2015 by Richard M. Folio, as the Executive Vice President of Midwest Railcar Corporation, an Illinois corporation.

HENRYKA W. GRYC CRAIG  
NOTARY PUBLIC STATE OF MARYLAND  
County of Baltimore  
My Commission Expires September 20, 2015

  
Notary Public

My commission expires: 7/8/18

[Notarial Seal]



DESCRIPTION OF RAILCARS

Lease 1:

One hundred (100) covered hopper railcars bearing the following reporting marks and numbers:

GBRX 83000 through GBRX 83099, inclusive

Lease 2:

Sixty-eight (68) covered hopper railcars bearing the following reporting marks and numbers:

GBRX 83330 through GBRX 83399, excluding GBRX 83335 and GBRX 83357

(KR)

**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: April 1, 2015

*Edward M. Luria*

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Edward M. Luria