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July 21, 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 Lease Agreement, dated as of July 16, 2015, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease being filed with the Board under Recordation Number 31821.

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

Assignor: The Andersons, Inc.
480 West Dussel Drive
Maumee, Ohio 43537

Assignee: Midwest Railcar Corporation
4949 Autumn Oaks Drive, Suite B
Maryville, Illinois 62062

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

54 gondola railcars: AEX 19304 – AEX 19358 (excluding AEX 19332 which is no longer subject to the lease)

Chief, Section of Administration
July 21, 2015
Page 2

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

Memorandum of Assignment of Lease Agreement.

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,



Edward M. Luria

EML/sem
Enclosures

MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT

This **MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT** (this "Memorandum of Assignment") is made entered into as of July 16, 2015 by and between The Andersons, Inc. ("Assignor") and Midwest Railcar Corporation ("Assignee").

WHEREAS, Assignor and Columbus and Greenville Railway Company (as successor by assignment from Industrial Waste Group, LLC) ("Lessee") entered into the Full Service Lease Agreement dated effective as of May 25, 2005 as amended by Amended and Restated Amendment Full Service Lease Agreement dated as of July 15, 2015 (as amended, the "Master Lease"), and Full Service Lease Agreement Rider Deal #R01647 to the Master Lease made effective as of October 25, 2010 (collectively with the Master Lease to the extent it is incorporated therein, the "Lease") providing for the lease of the railcars more specifically described in Exhibit A hereto (the "Equipment") from Assignor subject to the terms and conditions set forth therein. Evidence of the Lease has been recorded with the STB pursuant to 49 U.S.C. §11301 simultaneously with this Assignment and assigned recordation number 31821.

WHEREAS, Assignor and Assignee entered into that certain Assignment and Assumption Agreement dated as of the date hereof (the "Assignment and Assumption Agreement") under which Assignor assigned and Assignee assumed all of Assignor's rights, title and interest in and to the Lease (the "Assignment");

WHEREAS, Assignor and Assignee desire to show for the public record the existence of the aforesaid Assignment, and their respective interests therein and accordingly Assignor and Assignee here caused this Memorandum to be executed by their respective duly authorized officers as of the date first above written.

NOW, THEREFORE, in consideration of the sum of Ten Dollars (\$10.00) in hand paid, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Assignor and Assignee hereby confirm and agree that Assignor has assigned to Assignee all right, title and interest of Assignor in, to and under the Lease and the Equipment, and Assignee has accepted such assignment thereunder as provided in the Assignment.

The terms and provisions of the Assignment are more particularly set forth in the Assignment and Assumption Agreement.

This Memorandum of Assignment may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one and the same assignment.

[Signature Page to Follow]

IN WITNESS WHEREOF, the parties have executed or caused this Memorandum of Assignment to be executed as of the day and year first written above.

ASSIGNOR: The Andersons, Inc.

[Handwritten signature of Rasesh H. Shah]

By: _____
Name: Rasesh H. Shah
Title: President, Rail Group

APPROVED
NER 7-16-15

STATE OF OHIO)
COUNTY OF LUCAS) ss:

Before me, a Notary Public, in and for said county and state, personally appeared Rasesh H. Shah, President, Rail Group of The Andersons, Inc., an Ohio corporation, who acknowledged that s/he being thereunto duly authorized, did sign the foregoing instrument in behalf of said company and by authority of its Board of Directors on behalf of the company and that the same is the free act and deed of said officer and of said company.

In Testimony Whereof, I have hereunto set my hand and official seal at Maumee, Ohio this 16th day of July, 2015.



[Handwritten signature of Julie Ann Dibble]

Notary Public
JULIE ANN DIBBLE
Notary Public, State of Ohio
Commission Expires 09-23-2015

ASSIGNEE: ~~MIDWEST RAILCAR CORPORATION~~

By:



Richard M. Folio
Executive Vice President

STATE OF MARYLAND)

COUNTY OF BALTIMORE)

On this, the 16th day of July, 2015, before me, a Notary Public in and for said County and State, personally appeared Richard M. Folio, Executive Vice President of Midwest Railcar Corporation, who acknowledged himself to be a duly authorized officer of Midwest Railcar Corporation and that, as such officer, being authorized to do so, he executed the foregoing instrument for the purposes therein contained.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

Henryka W. Grylic Craig
Notary Public

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

My Commission Expires: 7/8/18

7/8/18

Exhibit A

Equipment

Fifty-Four (54) railcars bearing the reporting marks and numbers as follows:

1	AEX 019304	28	AEX 019331
2	AEX 019305	29	AEX 019333
3	AEX 019306	30	AEX 019334
4	AEX 019307	31	AEX 019335
5	AEX 019308	32	AEX 019336
6	AEX 019309	33	AEX 019337
7	AEX 019310	34	AEX 019338
8	AEX 019311	35	AEX 019339
9	AEX 019312	36	AEX 019340
10	AEX 019313	37	AEX 019341
11	AEX 019314	38	AEX 019342
12	AEX 019315	39	AEX 019343
13	AEX 019316	40	AEX 019344
14	AEX 019317	41	AEX 019345
15	AEX 019318	42	AEX 019346
16	AEX 019319	43	AEX 019347
17	AEX 019320	44	AEX 019348
18	AEX 019321	45	AEX 019349
19	AEX 019322	46	AEX 019350
20	AEX 019323	47	AEX 019351
21	AEX 019324	48	AEX 019352
22	AEX 019325	49	AEX 019353
23	AEX 019326	50	AEX 019354
24	AEX 019327	51	AEX 019355
25	AEX 019328	52	AEX 019356
26	AEX 019329	53	AEX 019357
27	AEX 019330	54	AEX 019358

Railcar bearing reporting mark and number AEX 019332 listed in the Memorandum of Lease dated as of October 25, 2010 between Assignor and Lessee has been casualtyed and is no longer subject to the Lease.

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: July 21, 2015

Edward M. Luria

Edward M. Luria