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ELIAS C. ALVORD (1942)
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OF COUNSEL
URBAN A. LESTER

February 6, 2013

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 Lease, dated as of August 29, 2011, a primary document as defined in the Board's Rules for the Recordation of Documents.

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

Lessor: The Andersons, Inc.
480 W. Dussel Drive
Maumee, Ohio 43537

Lessee: Wheeling & Lake Erie Railway Company
100 East First Street
Brewster, Ohio 44613

Section Chief
February 6, 2013
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A description of the railroad equipment covered by the enclosed document is:

62 gondola railcars: GNRR 347, GNRR 11111 and within the series GNRR 5014 – GNRR 5247, GNRR 6049 – GNRR 6089 and GNRR 43697 – GNRR 43710 as more particularly set forth in the attachment to the document.

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

Memorandum of Lease.

Also enclosed is a check in the amount of \$42.00 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 LEASE

WITNESSETH

This Memorandum of Lease is entered into as of the 29th day of August, 2011, by and between **The Andersons, Inc.**, an Ohio corporation, having its principal place of business at 480 W. Dussel Drive, Maumee, Ohio 43537 (hereinafter "Lessor") and **Wheeling & Lake Erie Railway Company**, a Delaware corporation, having its principal place of business at 100 E. First Street, Brewster, Ohio 44613 (hereinafter "Lessee").

1. Lessor and Lessee are parties to that certain Full Service Per Diem Lease Agreement dated effective as of July 1, 2011 (the "Master Lease"), and Rider Deal #R01774 dated effective as of July 1, 2011 (the "Schedule"), whereby Lessor leases to Lessee sixty-two (62) railcars bearing railroad reporting marks as noted on attached Exhibit A.
2. The parties desire to execute this Memorandum of Lease for purposes of memorializing of record the Master Lease and Schedule contemplated hereby.
3. This Memorandum of Lease may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one and the same Memorandum of Lease.

[Signature Pages to Follow]

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessee by authority of its board of directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of Lessee. I further declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Lessee

WHEELING & LAKE ERIE RAILWAY COMPANY

Witness: [Signature]
Printed
Name: LINDA J. PATTERSON

By: [Signature]
Printed
Name: LARRY R. PARSONS
Title: CHAIRMAN & CEO
Date: 8-23-11

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessor by authority of its board of directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of Lessor. I further declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Lessor

THE ANDERSONS, INC.

Witness: [Signature]
Printed
Name: Julie A. Sibbs

By: [Signature]
Printed
Name: Rasesh H. Shah
Title: President, Rail Group
Date: 8/29/2011

EXHIBIT A

**Car List
Sixty-Two (62) Gondola Cars**

1	GNRR000347	32	GNRR006059
2	GNRR005014	33	GNRR006064
3	GNRR005015	34	GNRR006065
4	GNRR005031	35	GNRR006066
5	GNRR005054	36	GNRR006067
6	GNRR005067	37	GNRR006068
7	GNRR005068	38	GNRR006071
8	GNRR005086	39	GNRR006072
9	GNRR005088	40	GNRR006073
10	GNRR005089	41	GNRR006076
11	GNRR005094	42	GNRR006077
12	GNRR005095	43	GNRR006081
13	GNRR005097	44	GNRR006082
14	GNRR005102	45	GNRR006083
15	GNRR005108	46	GNRR006087
16	GNRR005122	47	GNRR006089
17	GNRR005124	48	GNRR011111
18	GNRR005152	49	GNRR043697
19	GNRR005155	50	GNRR043698
20	GNRR005159	51	GNRR043699
21	GNRR005164	52	GNRR043700
22	GNRR005165	53	GNRR043701
23	GNRR005166	54	GNRR043702
24	GNRR005191	55	GNRR043703
25	GNRR005193	56	GNRR043704
26	GNRR005208	57	GNRR043705
27	GNRR005247	58	GNRR043706
28	GNRR006049	59	GNRR043707
29	GNRR006051	60	GNRR043708
30	GNRR006053	61	GNRR043709
31	GNRR006055	62	GNRR043710

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: 2/6/13

Edward M Luria
Edward M. Luria