

RECORDATION NO 30338-A FILED
August 22, 2012 10:00 AM
SURFACE TRANSPORTATION BOARD

ALVORD AND ALVORD
ATTORNEYS AT LAW
1050 SEVENTEENTH STREET, N.W.
SUITE 301
WASHINGTON, D.C.
20036
—
(202) 393-2266
FAX (202) 393-2156
E-MAIL alvordlaw@aol.com

ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
URBAN A. LESTER

August 22, 2012

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 August 17, 2012, 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 30338.

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

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

Assignee: First Financial Equipment Finance, LLC
255 East 5th Street, 8th Floor
Cincinnati, OH 45202

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

9 tank cars: DOWX 008402, DOWX 008406, DOWX 008408, DOWX 008411, DOWX 008412, DOWX 008417, DOWX 008419, DOWX 008420 and DOWX 008424.

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 \$41.00 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. M. Luria', with a checkmark at the end of the signature.

Edward M. Luria

EML/sem
Enclosures

MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT

This MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT ("Assignment") is made entered into as of August 17, 2012 by and between The Andersons, Inc. ("Assignor") and First Financial Equipment Finance, LLC ("Assignee").

WHEREAS, Security Pacific Equipment Leasing, Inc., as Lessor, and The Dow Chemical Company ("Lessee"), entered into a certain Lease of Railroad Equipment dated January 1, 1981 (the "Master Lease"), and Assignor and Lessee entered in to a Third Lease Extension Agreement (January 1, 1981 Lease), Deal #R01799 effective July 1, 2011 (collectively with Master Lease, the "Lease"), evidence of which is recorded with the Surface Transportation Board ("STB") pursuant to 49 U.S.C. §11301, at recordation number 30338;

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 hereby assigns to Assignee all right, title and interest of Assignor in, to and under the Lease; and Assignee accepts such assignment.

This 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 Assignment to be executed as of the day and year first written above.

ASSIGNOR: The Andersons, Inc.

By: Catherine Shelnick
Catherine Shelnick
Title: Assistant Treasurer, Short-Term Funding

STATE OF OHIO)
COUNTY OF LUCAS) ss:

Before me, a Notary Public, in and for said county and state, personally appeared Catherine Shelnick, Assistant Treasurer, Short-Term Funding of The Andersons, Inc., an Ohio corporation, who acknowledged that she 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 August, 2012.

Rachell D. Fox
Notary Public



RACHELL D. FOX
Notary Public - State of Ohio
My Commission Expires 02-26-2013

ASSIGNEE: First Financial Equipment Finance, LLC

By: Michelle Maxwell
Michelle Maxwell

Title: Vice President

STATE OF OHIO)
COUNTY OF HAMILTON) ss:

Before me, a Notary Public, in and for said county and state, personally appeared Michelle Maxwell, Vice President of First Financial Equipment Finance, LLC, an Ohio limited liability company, who acknowledged that she being thereunto duly authorized, did sign the foregoing instrument in behalf of said corporation and by authority of its Board of Directors on behalf of the corporation and that the same is the free act and deed of said officer and of said corporation.

In Testimony Whereof, I have hereunto set my hand and official seal at Cincinnati, Ohio this 31st day of August, 2012.

Beverly A. Callahan
Notary Public



BEVERLY A. CALLAHAN
Notary Public, State of Ohio
My Commission Expires
October 15, 2013
Recorded in Butler County

Exhibit A

Equipment

DOWX008424

DOWX008417

DOWX008419

DOWX008420

DOWX008402

DOWX008406

DOWX008408

DOWX008411

DOWX008412

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: 8/22/12

Edward M. Luria
Edward M. Luria