

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

March 27, 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 Assignment of Lease Agreement, dated as of March 26, 2013, 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 30676.

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
27 March, 2013
Page 2

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

97 covered hopper railcars: AEX 6691 and within the series AEX 7005 – AEX 7414 and AEX 8913 – AEX 8957 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 Assignment of Lease Agreement.

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 ASSIGNMENT OF LEASE AGREEMENT

This **MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT** ("Assignment") is made entered into as of March 26, 2013 by and between The Andersons, Inc. ("Assignor") and First Financial Equipment Finance, LLC ("Assignee").

WHEREAS, Assignor as Lessor, and CHS, Inc., formerly known as Cenex Harvest States Cooperatives ("Lessee"), entered into a certain Full Service Lease Agreement, Lease Number #200001-HSC effective December 1, 2000 (the "Master Lease"), and a Full Service Lease Agreement Rider, Deal #R01562 dated September 13, 2010 and effective October 1, 2010 (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 30676;

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

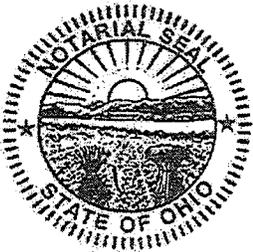
Title: Assistant Treasurer, Short-Term Funding

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 25th day of March, 2013.

Rachel D. Fox
Notary Public



RACHELL D. FOX
NOTARY PUBLIC - OHIO
MY COMMISSION EXPIRES 02-26-2018

ASSIGNEE: First Financial Equipment Finance, LLC

By: *[Signature]*

Title: *[Signature]*

STATE OF OHIO)
COUNTY OF HAMILTON) ss:

Before me, a Notary Public, in and for said county and state, personally appeared *Steven Ucardi* of First Financial Equipment Finance, LLC, an Ohio limited liability company, who acknowledged that he/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 25th day of MARCH, 2013.

Louis DeBlasio
Notary Public



LOUIS DEBLASIO
Notary Public, State of Ohio
My Commission Expires
October 13, 2015

EXHIBIT A

**Car List
Ninety-Seven (97) Covered Hopper Cars**

1	AEX 006691	26	AEX 007083	51	AEX 007206	76	AEX 008919
2	AEX 007005	27	AEX 007084	52	AEX 007234	77	AEX 008920
3	AEX 007008	28	AEX 007086	53	AEX 007250	78	AEX 008921
4	AEX 007017	29	AEX 007088	54	AEX 007272	79	AEX 008922
5	AEX 007021	30	AEX 007090	55	AEX 007284	80	AEX 008924
6	AEX 007025	31	AEX 007093	56	AEX 007286	81	AEX 008925
7	AEX 007029	32	AEX 007096	57	AEX 007288	82	AEX 008927
8	AEX 007031	33	AEX 007104	58	AEX 007300	83	AEX 008932
9	AEX 007033	34	AEX 007108	59	AEX 007303	84	AEX 008934
10	AEX 007036	35	AEX 007110	60	AEX 007325	85	AEX 008936
11	AEX 007039	36	AEX 007118	61	AEX 007337	86	AEX 008937
12	AEX 007042	37	AEX 007119	62	AEX 007338	87	AEX 008938
13	AEX 007045	38	AEX 007120	63	AEX 007357	88	AEX 008939
14	AEX 007049	39	AEX 007124	64	AEX 007362	89	AEX 008940
15	AEX 007052	40	AEX 007134	65	AEX 007382	90	AEX 008942
16	AEX 007055	41	AEX 007138	66	AEX 007401	91	AEX 008943
17	AEX 007058	42	AEX 007142	67	AEX 007407	92	AEX 008944
18	AEX 007062	43	AEX 007145	68	AEX 007410	93	AEX 008945
19	AEX 007064	44	AEX 007146	69	AEX 007413	94	AEX 008946
20	AEX 007069	45	AEX 007151	70	AEX 007414	95	AEX 008948
21	AEX 007072	46	AEX 007158	71	AEX 008913	96	AEX 008954
22	AEX 007073	47	AEX 007164	72	AEX 008914	97	AEX 008957
23	AEX 007076	48	AEX 007176	73	AEX 008915		
24	AEX 007078	49	AEX 007177	74	AEX 008917		
25	AEX 007080	50	AEX 007181	75	AEX 008918		

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: 3/27/13

Edward M. Luria
Edward M. Luria