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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)
ROBERT W. ALVORD (2011)

June 28, 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 June 1, 2013, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the document previously filed with the Board under Recordation Number 30818.

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

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

Assignee: Wells Fargo Equipment Finance, Inc.
733 Marquette Avenue South, Suite 700
Minneapolis, MN 55402

Section Chief
June 28, 2013
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A description of the railroad equipment covered by the enclosed document is:

40 open top hopper railcars within the series ANGX 009175 – ANGX 009345 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,

A handwritten signature in black ink, appearing to read 'E. Luria', with a stylized flourish at the end.

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 June 1, 2013 by and between The Andersons, Inc. ("Assignor") and Wells Fargo Equipment Finance, Inc. ("Assignee").

WHEREAS, Assignor as predecessor in interest to NARCAT, LLC and BP Products North America Inc. ("Lessee") entered into the Net Lease Agreement, Lease #07162009BPP dated July 16, 2009 and Net Lease Agreement Rider, Deal #R02053 dated February 27, 2013 for those units of equipment described on the attached **Exhibit A**, (collectively with Master Lease, the "Lease") providing for the lease of certain 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 30818.

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 26th day of June, 2013.

Rachell D. Fox
Notary Public

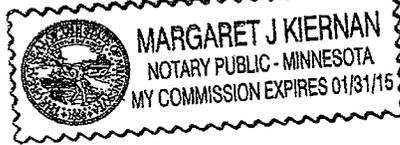


RACHELL D. FOX
NOTARY PUBLIC - OHIO
MY COMMISSION EXPIRES 02-26-2018

ASSIGNEE: Wells Fargo Equipment Finance, Inc.

By: *[Signature]*

Title: Peter J. Naas
Sr. Contract Administrator



STATE OF MINNESOTA)
COUNTY OF HENNEPIN) ss:

Before me, a Notary Public, in and for said county and state, personally appeared *Peter Naas* of Wells Fargo Equipment Finance, Inc., a Minnesota corporation, who acknowledged that s/he 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 Minneapolis, Minnesota this 2st day of June 2013.

[Signature]
Notary Public

Exhibit A

Equipment

1	ANGX009175	21	ANGX009276
2	ANGX009180	22	ANGX009284
3	ANGX009191	23	ANGX009286
4	ANGX009192	24	ANGX009287
5	ANGX009194	25	ANGX009288
6	ANGX009202	26	ANGX009293
7	ANGX009203	27	ANGX009300
8	ANGX009214	28	ANGX009304
9	ANGX009220	29	ANGX009309
10	ANGX009229	30	ANGX009312
11	ANGX009231	31	ANGX009313
12	ANGX009246	32	ANGX009320
13	ANGX009248	33	ANGX009323
14	ANGX009256	34	ANGX009327
15	ANGX009259	35	ANGX009335
16	ANGX009260	36	ANGX009338
17	ANGX009266	37	ANGX009339
18	ANGX009269	38	ANGX009341
19	ANGX009270	39	ANGX009342
20	ANGX009272	40	ANGX009345

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: 6/28/13

Edward M Luria
Edward M. Luria