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October 31, 2016

Ms. Cynthia T. Brown
Chief of the Section of Administration, Office of Proceedings
Surface Transportation Board
Washington, DC 20423

Dear Ms. Brown:

I have enclosed for e-filing the document described below, to be recorded pursuant to 49 U.S.C. § 11301. The document is a Memorandum of Assignment, a secondary document, dated as of October 28, 2016. The primary document to which this is connected is recorded under Recordation No. 30428. We request that this document be given Recordation No. 30428-D.

The names and addresses of the parties to the Memorandum of Assignment are:

Assignor:

JPMorgan Chase Bank, N.A.
1111 Polaris Parkway, Suite A3 (OH1-1085)
Columbus, OH 43240

Assignee:

Signature Financial LLC
225 Broad Hollow Road
Melville, NY 11747

A description of the equipment covered by the Memorandum of Assignment consists of 114 tank cars numbered GATX 34901-34950, inclusive, and TAEX 002458-2521, inclusive.

A fee of \$ 45.00 is enclosed. Please return one copy by email to:

Louis E. Gitomer
600 Baltimore Avenue, Suite 301
Towson, MD 21204
Lou@lgraillaw.com

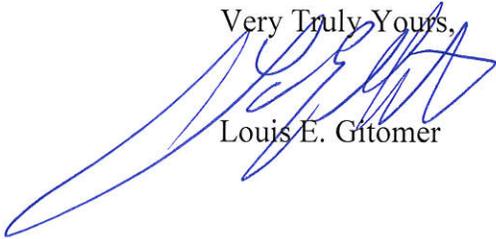
Ms. Cynthia T. Brown

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A short summary of the document to appear in the index follows: a Memorandum of Assignment between JPMorgan Chase Bank, N.A., 1111 Polaris Parkway, Suite A3 (OH1-1085), Columbus, OH 43240, and Signature Financial LLC, 225 Broad Hollow Road, Melville, NY 11747, covering 114 tank cars numbered GATX 34901-34950, inclusive, and TAEX 002458-2521, inclusive.

Very Truly Yours,


Louis E. Gitomer

Enclosures

MEMORANDUM OF ASSIGNMENT

This Memorandum of Assignment is dated as of October 29, 2016 by and between JPMorgan Chase Bank, N.A., as "Assignor," and Signature Financial LLC, as "Assignee."

WITNESSETH:

1. Assignor, as lender, entered into an Amended Loan and Security Agreement dated as of September 30, 2013 with The Andersons, Inc. (the "Andersons"), as borrower, for 114 tank cars numbered GATX 34901-34950, inclusive, and CTCX 735655-735685, inclusive, 735687-735692, inclusive, 735694-735696, inclusive, 735698-735706, inclusive, 735708-735718, inclusive, and 735725-735728 inclusive (the "Equipment"), which was evidenced by a Memorandum of Amended Loan and Security Agreement dated as of September 30, 2013 (the "Security Agreement"), which was recorded at the Surface Transportation Board (the "Board") on September 30, 2013 under Recordation Number 30428-A.

2. The Andersons filed a Change in Railcar Reporting Marks under Recordation Number 30428-A dated January 28, 2016, which was recorded at the Board on January 29, 2016 under Recordation No. 30428-C, that renumbered the 64 tank cars numbered CTCX 735655-735685, inclusive, 735687-735692, inclusive, 735694-735696, inclusive, 735698-735706, inclusive, 735708-735718, inclusive, and 735725-735728 inclusive to TAEX 002458-2521, inclusive.

3. Assignor and Signature Financial LLC, as "Assignee," have entered an Assignment and Specification of Assigned Loan Schedule dated as of October 29, 2016, whereby Assignor sells, assigns, delegates, transfers and sets over to Assignee, and Assignee hereby fully accepts and assumes, the interest, in, under and with respect to the Security Agreement and the Equipment.

4. This Memorandum of Assignment may be executed in any number of counterparts, each of which shall be an original, all of which when taken together shall constitute one agreement binding on all parties, notwithstanding that all parties are not signatories to the same counterpart.

STATE OF NEW YORK)
) ss.
COUNTY OF NASSAU)

On this 28th day of October 2016, before me, Michelle Hoffman, the undersigned Notary Public, personally appeared Richard Peluso personally known to me to be the person who executed the within instrument as Vice President on behalf of Signature Financial LLC, and acknowledged to me that the corporation executed it.

[Seal]

Michelle Hoffman
Notary Public

My commission expires:

MICHELLE HOFFMAN
Notary Public, State of New York
No. 4808599
Qualified in Nassau County
Commission Expires May 31 2018