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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 Lease, dated as of February 27, 2013, 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 documents are:

Lessor:	The Andersons, Inc. 480 Dussel Drive Maumee, OH 43537
Lessee:	BP Products North America, Inc. 150 W. Warrenville Road Naperville, IL 60563

Section Chief  
June 28, 2013  
Page 2

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 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,

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 LEASE**

**WITNESSETH**

This Memorandum of Lease is entered into as of the 27<sup>th</sup> day of February, 2013, 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 **BP Products North America Inc.**, a Maryland corporation, having its principal place of business at 150 W. Warrenville Road, Naperville, Illinois 60563 (hereinafter "Lessee").

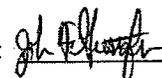
1. Lessor and Lessee are parties to that certain Net Lease Agreement dated July 16, 2009 (the "Master Lease"), and Rider Deal #R02053 dated as of February 27, 2013 (the "Schedule"), whereby Lessor leases to Lessee forty (40) railcars bearing railroad reporting marks as noted on attached Exhibit A.
2. 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 Page 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

**BP PRODUCTS NORTH AMERICA INC.**

Witness:   
Printed  
Name: John F. Gustafson

By:   
Printed  
Name: JEFFREY A. FOSHEE  
Title: VP  
Date: 2/27/13

**SIGNATURES CONTINUE ON NEXT PAGE**

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: W. Ann Dibble

By: [Signature]  
Printed Name: Rasesh H. Shah

Title: President, Rail Group

Date: 3/6/2013

**EXHIBIT A**  
**TO THE MEMORANDUM OF LEASE**  
**Deal #R02053**  
**Car List**  
**Forty (40) Open Top Hopper Cars**

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