

ALVORD AND ALVORD

ATTORNEYS AT LAW

1600 K STREET, NW

SUITE 200

WASHINGTON, D.C.

20006-2973

(202) 393-2266

FAX (202) 393-2156

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

OF COUNSEL
URBAN A. LESTER

May 11, 2000

RECORDATION NO. 20058-P FILED

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

MAY 11 '00 2-54 PM
TS
SURFACE TRANSPORTATION BOARD

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a), are two (2) originals of Memorandum to Amend the Filing of the Lease Assignment, Management and Escrow Agreement, dated December 20, 1999 a secondary document, as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Trust Indenture (Rail Trust 89-5) which was previously filed with the Commission under Recordation Number 20058-N.

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

Assignor	The Andersons, Inc. P.O. Box 119 Maumee, OH 43537
Assignee:	The Vaughn Group 9367 Allen Road West Chester, Ohio 45069

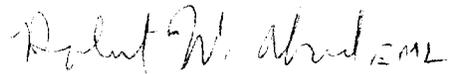
The attached document refers to railcars with the following reporting marks and road numbers: DME 47010, DME 47148, DME 47258 and DME 47185.

Mr. Vernon A. Williams
May 11, 2000
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Also enclosed is a check in the amount of \$26.00 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 cursive script that reads "Robert W. Alvord" followed by a date "5/11/00".

Robert W. Alvord

RWA/cc
Enclosures

RECORDATION NO. 20058-P FILED

MAY 11 2000 2-54 PM

SURFACE TRANSPORTATION BOARD

**MEMORANDUM TO AMEND THE FILING OF THE
LEASE ASSIGNMENT, MANAGEMENT AND ESCROW AGREEMENT**

This Memorandum is to amend the filing of the Lease Assignment, Management and Escrow Agreement made and entered into as of December 28, 1999 by and between The Vaughn Group, Inc. ("Assignee") and The Andersons, Inc. ("Assignor") as follows:

1. Assignee and Assignor entered into the Lease Assignment, Management and Escrow Agreement (the "Agreement") which was duly filed with the Surface Transportation Board on January 3, 2000 under Recordation Number 20058-N.
2. The Agreement is hereby amended to delete from the Agreement four (4) covered hopper railcars identified with marking numbers DME47010, DME47148, DME 47258 and DME 47185.

IN WITNESS WHEREOF, this Memorandum is duly executed this 27th day of April, 2000.

THE VAUGHN GROUP, INC.

By: *John J. Catalano*

Name: JOHN J. CATALANO

Title: SENIOR VICE PRESIDENT AND COO

THE ANDERSONS, INC.

By: *Rasesh H. Shah*

Name: RASESH H. SHAH

Title: PRESIDENT MFG GROUP

STATE OF Ohio)
COUNTY OF Butler) SS

On this 27th day of April, 2000 before me personally appeared John J. Catalano, to me personally known, who being duly sworn, says that he is the Senior Vice President + COO of THE VAUGHN GROUP, INC., that said instrument was signed on behalf of said corporation by authority of its Board of Directors; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.



Kathy J. Voegele
Notary Public

KATHY J. VOEGELE
Notary Public, State of Ohio
My Commission Expires Aug. 15, 2000

My commission expires:

STATE OF Ohio)
COUNTY OF LUCAS) SS

On this 26th day of April, 2000 before me personally appeared Rakesh H. Shah, to me personally known, who being duly sworn, says that (s)he is the President, Mfg. Group of THE ANDERSONS, INC., that said instrument was signed on behalf of said corporation by authority of its Board of Directors; and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

R. Thomas Connolly
Notary Public

My commission expires:

R. Thomas Connolly
Notary Public, State of Ohio
My Commission Expires 1-13-2002