

OSTER
Researching Services

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September 15, 2005

RECORDATION NO. 25834-A FILED

SEP 15 '05 10-16 AM

SURFACE TRANSPORTATION BOARD

Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, D.C. 20423

Dear Sir:

Enclosed for recording with the Surface Transportation Board is a Memorandum of Assignment Agreement dated 9/8/05 including the following parties and railroad equipment:

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

Assignee: Wells Fargo Equipment Finance, Inc.
Investors Building, #700
733 Marquette Avenue So.
Minneapolis, MN 55402

Equipment: 30, 100-ton Bottom Dump Ore Hoppers
RMGX 5500-5529

Please record this agreement as a secondary document to STB Recordation # _____.
The filing fee of \$33 is enclosed. Thank you.

Summary: Memorandum of Assignment Agreement dated 9/8/05 between The Andersons, Inc. as Assignor and Wells Fargo Equipment Finance, Inc. as Assignee including 30, Ore Hoppers marked RMGX 5500-5529, a secondary document.

Sincerely,



Mary Ann Oster
Research Consultant

Enclosure



Wells Fargo Equipment Finance
Investors Building, Suite 700
733 Marquette Ave So
Minneapolis, MN 55402

Memorandum of Assignment Agreement

This Memorandum of Assignment Agreement ("Memorandum of Assignment") made and entered into as of this 8th day of September, 2005, by and between The Andersons, Inc., a Ohio corporation ("Assignor") and Wells Fargo Equipment Finance, Inc., a Minnesota corporation ("Assignee").

WITNESSETH

1. Assignor has agreed to assign to Assignee that certain lease agreement dated May 26, 1999, between Assignor, as Lessor and Columbia River Carbonates a California General Partnership, as Lessee for the Thirty (30) 1975 built 100-ton bottom dump ore hopper railcars bearing the railroad reporting markings set forth on Schedule A hereto.

2. This Memorandum of Assignment Agreement shall be effective as of the date set forth below and shall be subject to the Lease Term, as defined in the Lease.

In Witness Whereof, the parties hereto have caused this Memorandum of Assignment to be executed and delivered by their duly authorized representatives as of the date set forth above, and shall be effective as of September 8, 2005

The Andersons, Inc.

By: Carrey Smith
Title: Vice President, Finance
and Treasurer

Wells Fargo Equipment Finance, Inc.

By: Sally D'Youn
Title: Senior Contract Administrator

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SURFACE TRANSPORTATION BOARD



Wells Fargo Equipment Finance
Investors Building, Suite 700
739 Marquette Ave So
Minneapolis, MN 55402

Schedule A
to Memorandum of
Assignment Agreement

Lessee: The Andersons, Inc.

Thirty (30) 1975 built, 100-ton, bottom dump ore hopper railcars with the following markings:

RMGX5500	RMGX5508	RMGX5512	RMGX5518	RMGX5524
RMGX5501	RMGX5507	RMGX5513	RMGX5519	RMGX5525
RMGX5502	RMGX5508	RMGX5514	RMGX5520	RMGX5526
RMGX5503	RMGX5509	RMGX5515	RMGX5521	RMGX5527
RMGX5504	RMGX5510	RMGX5516	RMGX5522	RMGX5528
RMGX5505	RMGX5511	RMGX5517	RMGX5523	RMGX5529

Dated: September 8, 2005

Lessee: The Andersons, Inc.

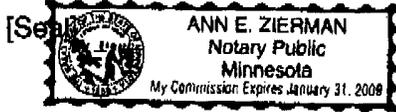
By: *Gregory Smith*

Its: Vice President, Finance and Treasurer



STATE OF MINNESOTA
COUNTY OF HENNEPIN

On this 14th day of September, 2005 before me personally appeared, Patti DeYoung to me personally known, who being by me duly sworn, says that s/he is the Senior Contract Administrator of Wells Fargo Equipment Finance, Inc., a Minnesota corporation, that said instrument was signed on behalf of said corporation, and s/he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

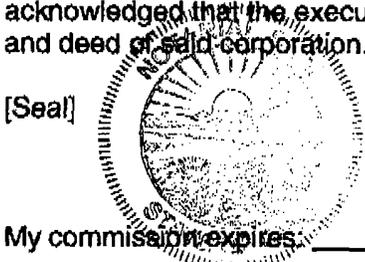


Ann E. Zierman
Notary Public

My commission expires: January 31, 2009

STATE OF OHIO
COUNTY OF LUCAS

On this 12th day of September, 2005 before me personally appeared, Gary Smith to me personally known, who being by me duly sworn, says that s/he is the Vice President, Finance & Treasurer of The Andersons, Inc., a(n) Ohio corporation, that said instrument was signed on behalf of said corporation, and s/he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.



Judy A. Baldwin
Notary Public

My commission expires: 2/01/2010
JUDY A. BALDWIN
Notary Public, State of Ohio
Commission Expires 2/01/2010