

DEC 12 '08 -3 3 0 PM

ALVORD AND ALVORD
ATTORNEYS AT LAW
1050 SEVENTEENTH STREET, N.W.
SUITE 301
WASHINGTON, D.C.
20036

SURFACE TRANSPORTATION BOARD

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

OF COUNSEL
URBAN A. LESTER

(202) 393-2266
FAX (202) 393-2156
E-MAIL alvordlaw@aol.com

December 12, 2006

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

Dear Mr. Williams:

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 Subleases, dated as of December 12, 2006, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memoranda of Lease being filed with the Board under Recordation Number 26684 -A (Sublease A) and 26684 -B (Sublease B).

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

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

Assignee: Siemens Financial Services, Inc.
170 Wood Avenue South
Iselin, NY 08830

Mr. Vernon A. Williams
December 12, 2006
Page 2

A description of the railroad equipment covered by the enclosed document is:

Sublease A: 65 hopper railcars within the series AEX 5368 – AEX 5455

Sublease B: 24 hopper railcars within the series AEX 5367 – AEX 5456

A short summary of the document to appear in the index is:

Memorandum of Assignment of Subleases.

Also enclosed is a check in the amount of \$34.00 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,



Robert W. Alvord

RWA/sem
Enclosures

DEC 12 '06 -3 3 0 PM

MEMORANDUM OF ASSIGNMENT OF SUBLEASES

SURFACE TRANSPORTATION BOARD

This MEMORANDUM OF ASSIGNMENT OF SUBLEASES) ("Assignment") is made entered into as of December 12, 2006, by and between The Andersons, Inc, an Ohio corporation, having its principal place of business at 480 W. Dussel Drive, Maumee, Ohio 43537 ("Assignor"), and Siemens Financial Services, Inc., a Delaware corporation, having its principal place of business at 170 Wood Avenue South, Iselin, New Jersey 08830 ("Assignee").

WHEREAS, Assignor, as Lessor, has had assigned to it the subleases described in Exhibit A (hereinafter collectively referred to as the "Subleases") pertaining to the railcars described therein ("Cars") pursuant to that certain Railcar Lease Agreement dated December 5, 2006, and Equipment Schedule No. 1 dated December 12, 2006 between Assignor and Assignee. Evidence of the Subleases has been recorded with the Surface Transportation Board pursuant to 49 U.S.C. §11301.

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 Subleases; 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.

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: Nicholas Conrad
Nicholas C. Conrad
Assistant Treasurer

STATE OF OHIO)
COUNTY OF LUCAS) ss:

Before me, a Notary Public, in and for said county and state, personally appeared Nicholas C. Conrad, Assistant Treasurer of The Andersons, Inc., an Ohio corporation, who acknowledged that he being thereunto duly authorized, did sign the foregoing instrument on 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 Maumee, Ohio this 12th day of December, 2006

Judy A. Baldwin
Notary Public
My Commission Expires: 02/01/2010



JUDY A. BALDWIN
Notary Public, State of Ohio
Commission Expires 02/01/2010

EXHIBIT A

Subleases entered into by The Andersons, Inc.

A. **Lessee:** Bartlett Milling Company, L.P. ("BMC")

i). Full Service Lease Agreement Rider Deal #R01047 to Full Service Lease Leasing Agreement, dated as of November 10, 2006, between The Andersons, Inc. ("Andersons") and BMC

ii). Full Service Lease Leasing Agreement, dated as of November 10, 2006, between The Andersons, Inc. ("Andersons") and BMC

iii). Memorandum of Lease dated as of November 10, 2006 between Andersons and BMC.

B. **Lessee:** Cereal Food Processors, Inc. ("CFP")

i). Full Service Lease Agreement Rider Deal #R01048 to Full Service Lease Leasing Agreement, dated as of November 10, 2006, between The Andersons, Inc. ("Andersons") and CFP

ii). Full Service Lease Leasing Agreement, dated as of November 10, 2006, between The Andersons, Inc. ("Andersons") and CFP

iii). Memorandum of Lease dated as of November 10, 2006 between Andersons and CFP.

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, 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: _____

12/12/06



Robert W. Alvord