RECORDATION NO. 25042-A FILED

JUL 0 8 '04 2-59 PM

SURFACE TRANSPORTATION BOARD

ALVORD AND ALVORD
ATTORNEYS AT LAW
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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
URBAN A. LESTER

July 8, 2004

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 June 30, 2004, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease which is being filed with the Board under Recordation Number _____.

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

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

Assignee: Siemens Financial Services, Inc.
1700 Wood Avenue South
Iselin, New Jersey 08830

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

383 railcars: 379 within the following series:

AEX 670 – AEX 9235
NADX 1900 – NADX 1919
NADX 120003 – NADX 120009
NAHX 29323 – NAHX 29398
NAHX 46100 – NAHX 64192
NAHX 92914 – NAHX 94740
NAHX 475027 – NAHX 551246
NAHX 800009 – NAHX 801280

And the following 4 railcars:

NAHX 9148
NAHX 190462
NCHX 93408
YKR 1917

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 $30.00 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/anm
Enclosures

RECORDATION NO. 25042-A FILED

JUL 0 8 '04 2-59 PM

SURFACE TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT OF SUBLEASES
For U.S.

This MEMORANDUM OF ASSIGNMENT OF SUBLEASES ("Assignment") is made entered into as of June 30, 2004, 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 entered into those subleases described in Exhibit A and has had assigned to it those subleases described in Exhibit B (hereinafter collectively referred to as the "Subleases") pertaining to the railcars described therein ("Cars"). Evidence of the Subleases has been recorded with the Surface Transportation Board pursuant to 49 U.S.C.§11301 as shown in attached Exhibit A and Exhibit B.

NOW, THERFORE, 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: _____
Gary Smith
Vice President Finance and Treasurer

STATE OF OHIO)
COUNTY OF LUCAS) ss:

Before me, a Notary Public, in and for said county and state, personally appeared Gary Smith, Vice President Finance and 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 30th day of June, 2004.

_____
Notary Public
My Commission Expires:

JULIE ANN DIBBLE
Notary Public, State of Ohio
Commission Expires 6-20-06

NOTARIAL SEAL
STATE OF OHIO

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ASSIGNEE: SIEMENS FINANCIAL SERVICES, INC.

By: _____

Name: Peter Donaldson

Title: Vice President

STATE OF New Jersey)
) ss:
COUNTY OF Middlesex)

Before me, a Notary Public, in and for said county and state, personally appeared Peter Donaldson the Vice President of Siemens Financial Services, Inc., a Delaware 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 this 30th day of June, 2004.

_____
Notary Public
My Commission Expires: 9/13/2005

MELISSA J BROWN
Notary Public
State of New Jersey
My Commission Expires Sep 13, 2005

EXHIBIT A

EXHIBIT A

List of Operative Agreements
For The Andersons, Inc.

A. Lessee: Carmeuse Lime, Inc Rec. No. 25030

1. Rider Deal #R00297 to Full Service Lease Agreement No. 200201-CNA, both dated March 5, 2002, between The Andersons, Inc. and Carmeuse Lime, Inc.

2. Certified copy of Full Service Lease Agreement No. 200201-CNA, dated March 5, 2002, between The Andersons, Inc. and Carmeuse Lime, Inc.

3. Letter dated March 11, 2004 from The Andersons, Inc. to Carmeuse Lime, Inc., accepted by Akzo Chemicals, Inc. on April 2, 2004 stating Lease start date of April 1, 2004.

B. Lessee: Wellman, Inc. Rec. No. 25031-A

1. Rider Deal #R00288, dated July 1, 2004 to Full Service Lease Agreement No. 199301-WEL, dated July 7, 1993, between The Andersons, Inc. and Wellman, Inc.

2. Certified copy of Full Service Lease Agreement No. 199301-WEL, dated July 7, 1993, between The Andersons, Inc. and Wellman, Inc.

C. Lessee: Imerys, Inc.

1. Certified copy of Rider Deal #R00306, dated June 8, 2004 to Full Service Lease Agreement, dated February 27, 1993, between The Andersons, Inc. and Imerys, Inc.

2. Certified copy of Full Service Lease Agreement, dated February 27, 1993, between The Andersons, Inc. and Imerys, Inc.

D. Lessee: Cargill, Inc.

1. Certified copy of Full Service Lease Agreement No. 199503-CAR, dated June 19, 1995, between The Andersons, Inc. and Cargill, Inc.

2. Rider Deal #R00301, dated February 9, 2004 to Full Service Lease Agreement No. 199503-CAR, dated June 19, 1995, between The Andersons, Inc. and Cargill, Inc.

	List of Operative Agreements Designation	Car Initial	Car Number	Sublesee	Country
1	A	AEX	670	Carmeuse Lime, Inc.	US
2	A	AEX	671	Carmeuse Lime, Inc.	US
3	A	AEX	672	Carmeuse Lime, Inc.	US
4	B	AEX	5935	Wellman Inc.	US
5	B	AEX	8825	Wellman Inc.	US
6	B	AEX	8877	Wellman Inc.	US
7	B	AEX	8878	Wellman Inc.	US
8	B	AEX	8977	Wellman Inc.	US
9	B	AEX	9000	Wellman Inc.	US
10	B	AEX	9004	Wellman Inc.	US
11	B	AEX	9021	Wellman Inc.	US
12	B	AEX	9026	Wellman Inc.	US
13	B	AEX	9034	Wellman Inc.	US
14	B	AEX	9235	Wellman Inc.	US
15	B	AEX	7607	Wellman Inc.	US
16	B	AEX	7608	Wellman Inc.	US
17	B	AEX	7611	Wellman Inc.	US
18	B	AEX	7612	Wellman Inc.	US
19	B	RAIX	60840	Wellman Inc.	US
20	B	AEX	7614	Wellman Inc.	US
21	B	AEX	7615	Wellman Inc.	US
22	B	AEX	7616	Wellman Inc.	US
23	B	AEX	7617	Wellman Inc.	US
24	B	AEX	7618	Wellman Inc.	US
25	B	FURX	879206	Wellman Inc.	US
26	B	FURX	879209	Wellman Inc.	US
27	B	FURX	879212	Wellman Inc.	US
28	B	FURX	879215	Wellman Inc.	US
29	B	FURX	879218	Wellman Inc.	US
30	B	FURX	879222	Wellman Inc.	US
31	B	FURX	879226	Wellman Inc.	US
32	B	FURX	879230	Wellman Inc.	US
33	B	FURX	879231	Wellman Inc.	US
34	B	FURX	879233	Wellman Inc.	US
35	B	RUSX	8023	Wellman Inc.	US
36	B	RUSX	8039	Wellman Inc.	US
37	B	RUSX	8047	Wellman Inc.	US
38	B	AEX	7610	Wellman Inc.	US
39	B	AEX	7634	Wellman Inc.	US
40	C	AEX	8569	Imerys Inc.	US
41	C	AEX	8572	Imerys Inc.	US
42	C	AEX	8603	Imerys Inc.	US
43	C	AEX	8614	Imerys Inc.	US
44	C	AEX	8615	Imerys Inc.	US
45	C	AEX	8619	Imerys Inc.	US
46	C	AEX	8519	Imerys Inc.	US
47	C	AEX	9073	Imerys Inc.	US
48	C	AEX	9075	Imerys Inc.	US
49	C	AEX	9077	Imerys Inc.	US
50	C	AEX	9078	Imerys Inc.	US
51	C	AEX	9079	Imerys Inc.	US
52	C	AEX	9081	Imerys Inc.	US
53	C	AEX	9085	Imerys Inc.	US
54	C	AEX	9086	Imerys Inc.	US

55	C	AEX	9123	Imerys Inc.	US
56	C	AEX	9124	Imerys Inc.	US
57	C	AEX	9126	Imerys Inc.	US
58	C	AEX	9128	Imerys Inc.	US
59	C	AEX	9129	Imerys Inc.	US
60	C	AEX	9130	Imerys Inc.	US
61	C	AEX	9132	Imerys Inc.	US
62	C	AEX	9134	Imerys Inc.	US
63	C	AEX	9141	Imerys Inc.	US
64	D	AEX	7006	Cargill Inc.	US
65	D	AEX	7014	Cargill Inc.	US
66	D	AEX	7034	Cargill Inc.	US
67	D	AEX	7043	Cargill Inc.	US
68	D	AEX	7044	Cargill Inc.	US
69	D	AEX	7095	Cargill Inc.	US
70	D	AEX	7099	Cargill Inc.	US
71	D	AEX	7112	Cargill Inc.	US
72	D	AEX	7114	Cargill Inc.	US
73	D	AEX	7131	Cargill Inc.	US
74	D	AEX	7143	Cargill Inc.	US
75	D	AEX	7149	Cargill Inc.	US
76	D	AEX	7436	Cargill Inc.	US
77	D	AEX	6628	Cargill Inc.	US
78	D	AEX	6666	Cargill Inc.	US

Exhibit B

List of Operative Agreements
GE Deals

A. Lessee: Akzo Nobel Chemicals Incorporated ("AN")
Assigned recordation number 25015

1. Rider No. 16 Renewal No. 1 to Car Leasing Agreement No. 0517-01, dated as of March 7, 2001, between the Seller and AN.

2. Car Leasing Agreement No. 0517-01, dated May 29, 1987, between the Seller and Stauffer Specialty & Food Products Co., Inc.

3. Letter dated March 19, 1990 from the Seller to Akzo Chemicals, Inc., accepted by Akzo Chemicals, Inc. on March 22, 1991 (amending Car Leasing Agreement No. 0517-01).

4. Letter dated March 4, 1991 from the Seller to Akzo Chemicals, Inc., accepted by Akzo Chemicals, Inc. on March 22, 1991 (amending Car Leasing Agreement No. 0517-01).

B. Lessee: Federal White Cement Marketing Inc. ("FWC")
Assigned recordation number 25017

1. Rider No. 25 to Car Leasing Agreement No. 2804-83, dated as of February 17, 2003, between the Seller and FWC.

2. Car Leasing Agreement No. 2804-83, dated August 12, 1999, between the Seller and FWC.

C. Lessee: Giant Cement Company Incorporated ("GC")
Assigned recordation number 25019

1. Rider No. 5 Renewal No. 5 to Car Leasing Agreement No. 3108-01, dated as of May 29, 2003, between the Seller and GC.

2. Rider No. 5 to Car Leasing Agreement No. 3108-01, dated June 9, 1989, between the Seller and GC.

3. Car Leasing Agreement No. 3108-01, dated August 3, 1987, between the Seller and GC.

D. Lessee: Intermountain Commodities Co., L.L.C. ("IMC")
Assigned recordation number 25018

1. Rider No. 1 to Car Leasing Agreement No. 4261-97, dated as of September 13, 2002, between the Seller and IMC.

2. Car Leasing Agreement No. _____, dated September 10, 2002, between the Seller and IMC [unsigned].

E. Lessee: J.R. Simplot Company ("JRS")
Assigned recordation number 25020

1. Rider No. 6 Renewal No. 4 to Car Leasing Agreement No. 7911-01, dated as of December 27, 2002, between the Seller and JRS.

2. Rider No. 6 to Car Leasing Agreement No. 7911-01, dated December 20, 1990, between the Seller and JRS.

3. Car Leasing Agreement No. 7911-01, dated July 12, 1985, between the Seller and JRS.

4. Amendment No. 1 to Car Leasing Agreement No. 7911-01, made as of July 12, 1985, between the Seller and JRS.

5. Letter dated July 19, 1991 from the Seller to JRS, accepted by JRS on July 23, 1991 (amending Car Leasing Agreement No. 7911-01).

F. Lessee: 3M Company, formerly known as Minnesota Mining & Manufacturing ("3M")
Assigned recordation number 25023

1. Rider No. 30, Renewal No. 2 to Car Leasing Agreement No. 5741-03, dated as of December 7, 2001.

2. Rider No. 30 to Car Leasing Agreement No. 5741-03, dated as of November 17,1996 between the Seller and GC.

2. Car Leasing Agreement No. 5741-03, dated February 1, 1984, between the Seller and GC.

	List of Operative Agreements Designation	Car Initial	Car Number	Sublesee	Country
1	A	NAHX	550320	Akzo Noble Chemicals Incorporated	US
2	A	NAHX	550328	Akzo Noble Chemicals Incorporated	US
3	A	NAHX	550331	Akzo Noble Chemicals Incorporated	US
4	A	NAHX	550332	Akzo Noble Chemicals Incorporated	US
5	A	NAHX	550333	Akzo Noble Chemicals Incorporated	US
6	A	NAHX	550334	Akzo Noble Chemicals Incorporated	US
7	A	NAHX	550922	Akzo Noble Chemicals Incorporated	US
8	A	NAHX	550924	Akzo Noble Chemicals Incorporated	US
9	A	NAHX	550925	Akzo Noble Chemicals Incorporated	US
10	A	NAHX	550926	Akzo Noble Chemicals Incorporated	US
11	A	NAHX	550927	Akzo Noble Chemicals Incorporated	US
12	A	NAHX	550929	Akzo Noble Chemicals Incorporated	US
13	A	NAHX	550930	Akzo Noble Chemicals Incorporated	US
14	A	NAHX	550931	Akzo Noble Chemicals Incorporated	US
15	A	NAHX	550932	Akzo Noble Chemicals Incorporated	US
16	A	NAHX	550933	Akzo Noble Chemicals Incorporated	US
17	A	NAHX	550934	Akzo Noble Chemicals Incorporated	US
18	A	NAHX	550935	Akzo Noble Chemicals Incorporated	US
19	A	NAHX	550936	Akzo Noble Chemicals Incorporated	US
20	A	NAHX	550937	Akzo Noble Chemicals Incorporated	US
21	A	NAHX	550938	Akzo Noble Chemicals Incorporated	US
22	A	NAHX	550939	Akzo Noble Chemicals Incorporated	US
23	A	NAHX	550940	Akzo Noble Chemicals Incorporated	US
24	A	NAHX	550942	Akzo Noble Chemicals Incorporated	US
25	A	NAHX	550943	Akzo Noble Chemicals Incorporated	US
26	A	NAHX	551228	Akzo Noble Chemicals Incorporated	US
27	A	NAHX	551231	Akzo Noble Chemicals Incorporated	US
28	A	NAHX	551242	Akzo Noble Chemicals Incorporated	US
29	B	NAHX	92944	Federal White Cement Marketing Inc.	US
30	B	NAHX	92946	Federal White Cement Marketing Inc.	US
31	B	NAHX	92959	Federal White Cement Marketing Inc.	US
32	B	NAHX	92976	Federal White Cement Marketing Inc.	US
33	B	NAHX	92987	Federal White Cement Marketing Inc.	US
34	B	NAHX	92995	Federal White Cement Marketing Inc.	US
35	B	NAHX	93010	Federal White Cement Marketing Inc.	US
36	B	NAHX	93029	Federal White Cement Marketing Inc.	US
37	B	NAHX	93040	Federal White Cement Marketing Inc.	US
38	B	NAHX	93241	Federal White Cement Marketing Inc.	US
39	B	NAHX	93251	Federal White Cement Marketing Inc.	US
40	B	NAHX	93265	Federal White Cement Marketing Inc.	US
41	B	NAHX	93293	Federal White Cement Marketing Inc.	US
42	B	NAHX	93336	Federal White Cement Marketing Inc.	US
43	B	NAHX	93376	Federal White Cement Marketing Inc.	US
44	B	NAHX	93416	Federal White Cement Marketing Inc.	US
45	B	NAHX	93433	Federal White Cement Marketing Inc.	US
46	B	NAHX	93434	Federal White Cement Marketing Inc.	US
47	B	NAHX	93456	Federal White Cement Marketing Inc.	US
48	B	NAHX	93457	Federal White Cement Marketing Inc.	US
49	B	NAHX	93458	Federal White Cement Marketing Inc.	US
50	B	NAHX	93464	Federal White Cement Marketing Inc.	US
51	B	NAHX	93472	Federal White Cement Marketing Inc.	US
52	B	NAHX	93488	Federal White Cement Marketing Inc.	US
53	B	NAHX	93489	Federal White Cement Marketing Inc.	US
54	B	NAHX	93529	Federal White Cement Marketing Inc.	US

55	B	NAHX	93539	Federal White Cement Marketing Inc.	US
56	B	NAHX	93580	Federal White Cement Marketing Inc.	US
57	B	NAHX	93624	Federal White Cement Marketing Inc.	US
58	B	NAHX	93658	Federal White Cement Marketing Inc.	US
59	B	NAHX	93699	Federal White Cement Marketing Inc.	US
60	B	NAHX	93764	Federal White Cement Marketing Inc.	US
61	B	NAHX	93767	Federal White Cement Marketing Inc.	US
62	B	NAHX	93792	Federal White Cement Marketing Inc.	US
63	B	NAHX	93855	Federal White Cement Marketing Inc.	US
64	B	NAHX	93870	Federal White Cement Marketing Inc.	US
65	B	NAHX	93875	Federal White Cement Marketing Inc.	US
66	B	NAHX	93878	Federal White Cement Marketing Inc.	US
67	B	NAHX	93924	Federal White Cement Marketing Inc.	US
68	B	NAHX	93927	Federal White Cement Marketing Inc.	US
69	B	NAHX	93930	Federal White Cement Marketing Inc.	US
70	B	NAHX	93931	Federal White Cement Marketing Inc.	US
71	B	NAHX	93932	Federal White Cement Marketing Inc.	US
72	B	NAHX	93977	Federal White Cement Marketing Inc.	US
73	B	NAHX	94160	Federal White Cement Marketing Inc.	US
74	B	NAHX	94189	Federal White Cement Marketing Inc.	US
75	B	NAHX	94192	Federal White Cement Marketing Inc.	US
76	B	NAHX	94193	Federal White Cement Marketing Inc.	US
77	B	NAHX	94197	Federal White Cement Marketing Inc.	US
78	B	NAHX	94199	Federal White Cement Marketing Inc.	US
79	B	NAHX	94449	Federal White Cement Marketing Inc.	US
80	B	NAHX	94589	Federal White Cement Marketing Inc.	US
81	B	NAHX	94590	Federal White Cement Marketing Inc.	US
82	B	NAHX	94603	Federal White Cement Marketing Inc.	US
83	B	NAHX	94604	Federal White Cement Marketing Inc.	US
84	B	NAHX	94605	Federal White Cement Marketing Inc.	US
85	B	NAHX	94609	Federal White Cement Marketing Inc.	US
86	B	NAHX	94611	Federal White Cement Marketing Inc.	US
87	B	NAHX	94612	Federal White Cement Marketing Inc.	US
88	B	NAHX	94632	Federal White Cement Marketing Inc.	US
89	B	NAHX	94679	Federal White Cement Marketing Inc.	US
90	B	NAHX	94718	Federal White Cement Marketing Inc.	US
91	B	NAHX	94727	Federal White Cement Marketing Inc.	US
92	B	NAHX	94740	Federal White Cement Marketing Inc.	US
93	B	NCHX	93408	Federal White Cement Marketing Inc.	US
94	C	NAHX	551246	Akzo Noble Chemicals Incorporated	US
95	C	NAHX	92914	Giant Cement Company Incorporated	US
96	C	NAHX	92927	Giant Cement Company Incorporated	US
97	C	NAHX	92947	Giant Cement Company Incorporated	US
98	C	NAHX	93477	Giant Cement Company Incorporated	US
99	C	NAHX	93471	Giant Cement Company Incorporated	US
100	C	NAHX	93480	Giant Cement Company Incorporated	US
101	C	NAHX	93533	Giant Cement Company Incorporated	US
102	C	NAHX	93543	Giant Cement Company Incorporated	US
103	C	NAHX	93544	Giant Cement Company Incorporated	US
104	C	NAHX	93558	Giant Cement Company Incorporated	US
105	C	NAHX	93573	Giant Cement Company Incorporated	US
106	C	NAHX	93588	Giant Cement Company Incorporated	US
107	C	NAHX	93851	Giant Cement Company Incorporated	US
108	C	NAHX	93852	Giant Cement Company Incorporated	US
109	C	NAHX	93971	Giant Cement Company Incorporated	US
110	C	NAHX	94247	Giant Cement Company Incorporated	US
111	C	NAHX	94410	Giant Cement Company Incorporated	US
112	C	NAHX	94450	Giant Cement Company Incorporated	US

113	C	NAHX	94452	Giant Cement Company Incorporated	US
114	C	NAHX	94454	Giant Cement Company Incorporated	US
115	C	NAHX	94547	Giant Cement Company Incorporated	US
116	C	NAHX	94594	Giant Cement Company Incorporated	US
117	C	NAHX	94595	Giant Cement Company Incorporated	US
118	C	NAHX	94596	Giant Cement Company Incorporated	US
119	C	NAHX	94597	Giant Cement Company Incorporated	US
120	C	NAHX	94599	Giant Cement Company Incorporated	US
121	C	NAHX	94600	Giant Cement Company Incorporated	US
122	C	NAHX	94602	Giant Cement Company Incorporated	US
123	C	NAHX	94607	Giant Cement Company Incorporated	US
124	C	NAHX	94608	Giant Cement Company Incorporated	US
125	C	NAHX	94614	Giant Cement Company Incorporated	US
126	C	NAHX	94615	Giant Cement Company Incorporated	US
127	D	NADX	1900	Intermountain Commodities Co.	US
128	D	NADX	1901	Intermountain Commodities Co.	US
129	D	NADX	1902	Intermountain Commodities Co.	US
130	D	NADX	1903	Intermountain Commodities Co.	US
131	D	NADX	1904	Intermountain Commodities Co.	US
132	D	NADX	1905	Intermountain Commodities Co.	US
133	D	NADX	1906	Intermountain Commodities Co.	US
134	D	NADX	1907	Intermountain Commodities Co.	US
135	D	NADX	1908	Intermountain Commodities Co.	US
136	D	NADX	1909	Intermountain Commodities Co.	US
137	D	NADX	1912	Intermountain Commodities Co.	US
138	D	NADX	1913	Intermountain Commodities Co.	US
139	D	NADX	1914	Intermountain Commodities Co.	US
140	D	NADX	1915	Intermountain Commodities Co.	US
141	D	NADX	1916	Intermountain Commodities Co.	US
142	D	NADX	1918	Intermountain Commodities Co.	US
143	D	NADX	1919	Intermountain Commodities Co.	US
144	D	NADX	120003	Intermountain Commodities Co.	US
145	D	NADX	120004	Intermountain Commodities Co.	US
146	D	NADX	120005	Intermountain Commodities Co.	US
147	D	NADX	120006	Intermountain Commodities Co.	US
148	D	NADX	120007	Intermountain Commodities Co.	US
149	D	NADX	120008	Intermountain Commodities Co.	US
150	D	NADX	120009	Intermountain Commodities Co.	US
151	D	YKR	1917	Intermountain Commodities Co.	US
152	E	NAHX	9148	J R Simplot	US
153	E	NAHX	46100	J R Simplot	US
154	E	NAHX	46101	J R Simplot	US
155	E	NAHX	46106	J R Simplot	US
156	E	NAHX	46140	J R Simplot	US
157	E	NAHX	46161	J R Simplot	US
158	E	NAHX	46169	J R Simplot	US
159	E	NAHX	46173	J R Simplot	US
160	E	NAHX	46175	J R Simplot	US
161	E	NAHX	46177	J R Simplot	US
162	E	NAHX	46184	J R Simplot	US
163	E	NAHX	46266	J R Simplot	US
164	E	NAHX	46286	J R Simplot	US
165	E	NAHX	46293	J R Simplot	US
166	E	NAHX	46710	J R Simplot	US
167	E	NAHX	50301	J R Simplot	US
168	E	NAHX	50311	J R Simplot	US
169	E	NAHX	50355	J R Simplot	US
170	E	NAHX	50328	J R Simplot	US

171	E	NAHX	50329	J R Simplot	US
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304	F	NAHX	29397	3M Corporation	US
305	F	NAHX	29398	3M Corporation	US

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: 7/8/04

Robert W. Alvord