

RECORDATION NO. 25104A FILED

JUL 30 '04

4:15 PM

SURFACE TRANSPORTATION BOARD

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

July 30, 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 July 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 25104.

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. 1700 Wood Avenue South Iselin, New Jersey 08830

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

350 railcars within the series AEX 005569 – AEX 008213

Mr. Vernon A. Williams  
July 30, 2004  
Page Two

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

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 one stamped copy of the enclosed document to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/anm  
Enclosures

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MEMORANDUM OF ASSIGNMENT OF SUBLEASES

SURFACE TRANSPORTATION BOARD

This MEMORANDUM OF ASSIGNMENT OF SUBLEASES ("Assignment") is made entered into as of July 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 (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.

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: Gary Smith  
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 30 day of July ~~June~~, 2004.

July

Elizabeth J. Hall

Notary Public  
My Commission Expires: \_\_\_\_\_  
ELIZABETH J. HALL  
Attorney at Law  
Notary Public - State of Ohio  
My Commission has no Expiration Date  
Section 147.03 O.R.C.

ASSIGNEE: SIEMENS FINANCIAL SERVICES, INC.

By: 

Name: PETER DONALDSON

Title: VP CREDIT & OPERATIONS

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 30<sup>th</sup> day of June, 2004.

Antonette Puccia  
Notary Public

My Commission Expires: ANTONETTE PUCCIA  
A Notary Public of New Jersey  
My Commission Expires November 15, 2008



**EXHIBIT A**

Subleases entered into by The Andersons, Inc.

Memorandum of Full Service Agreement#199301-WEL, Rider #199301-WEL3, dated as of July 29, 2004, between the Andersons, Inc., Lessor, and Wellman, Inc., Lessee, filed with the Surface Transportation Board on July 30, 2004 at \_\_\_\_\_ p.m. under Rec. No. \_\_\_\_\_ (covering 350 railcars within the series AEX 005569 – AEX 008213)

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: \_\_\_\_\_

7/30/04



\_\_\_\_\_  
Robert W. Alvord