

RECORDATION NO. 25447-A FILED

FEB 22 '05 11:59 AM

SURFACE TRANSPORTATION BOARD

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

February 22, 2005

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 Lease Agreement, dated as of January 1, 2005, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease previously filed with the Board under Recordation Number 25447.

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

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

Assignee: Wells Fargo Equipment Finance, Inc.
Investors Building, Suite 700
733 Marquette Avenue
Minneapolis, Minnesota 55402

Mr. Vernon A. Williams
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A description of the railroad equipment covered by the enclosed document is:

18 railcars within the series AEX 6596 - AEX 7360 as more particularly set forth in the equipment schedule attached to the document.

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

Memorandum of Assignment of Lease Agreement.

Also enclosed is a check in the amount of \$32.00 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

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MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT

SURFACE TRANSPORTATION BOARD

This MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT ("Assignment") is made entered into as of January 1, 2005, by and between The Andersons, Inc. ("Assignor") and Wells Fargo Equipment Finance, Inc. ("Assignee").

WHEREAS, The Anderson, Inc., as Lessor, and Star of the West Milling, as Lessee, have heretofore entered into that certain Master Lease Agreement #200001-SWM dated as of dated September 19, 2000 and Rider #R00637 dated October 1, 2004 (collectively, the "Lease") pertaining to the rail cars described therein ("Equipment"). Evidence of the Lease has been recorded with the Surface Transportation Board pursuant to 49 U.S.C. §11301 simultaneously with this Assignment and assigned recordation number 25447.

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 Lease; 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.

(Signature Pages To Follow)

ASSIGNOR: THE ANDERSONS, INC.

By: Gary Smith
Gary Smith
Title: Vice President, Finance & 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 & Treasurer of The Andersons, Inc., an Ohio corporation, who acknowledged that he being thereunto duly authorized, did sign the foregoing instrument in 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 8th day of February, 2005.



Marion R. Emch
Notary Public
My Commission Expires: 1-19-2009

MARIAN R. EMCH
Notary Public, State of Ohio
Commission Expires 1-19-2009

ASSIGNEE: WELLS FARGO EQUIPMENT FINANCE, INC.

By: Marka Kettle
Name: Marka Kettle
Title: Contract Administrator

STATE OF Minnesota)
) ss:
COUNTY OF Hennepin)

Before me, a Notary Public, in and for said county and state, personally appeared Marka Kettle, the Contract Administrator of Wells Fargo Equipment Finance, Inc., a Minnesota corporation, who acknowledged that he/she being thereunto duly authorized, did sign the foregoing instrument in 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 Minneapolis, MN this 18 day of February, 2005.

Noreen J. Younker
Notary Public
My Commission Expires: 1/31/2010

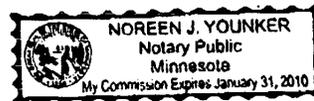


EXHIBIT "A"

Star of the West Milling
18 Covered Hoppers
200001-SWM
Deal #R00637

1	AEX 006696
2	AEX 006630
3	AEX 006652
4	AEX 006668
5	AEX 006674
6	AEX 007000
7	AEX 007026
8	AEX 007037
9	AEX 007082
10	AEX 007109
11	AEX 007115
12	AEX 007127
13	AEX 007128
14	AEX 007152
15	AEX 007283
16	AEX 007292
17	AEX 007351
18	AEX 007360

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: _____

2/22/05



Robert W. Alvord