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RECORDATION NO. 25367-C FILED

MAR 29 '05 3-17 PM

SURFACE TRANSPORTATION BOARD

LOUIS E. GITOMER
OF COUNSEL
(202) 466-6532

lgitomer@bjllp.com

March 29, 2005

Honorable Vernon A. Williams
Secretary
Surface Transportation Board
Washington, DC 20423

Dear Secretary Williams:

I have enclosed the original and one certified copy of the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Assignment and Agreement, a secondary document, dated as of March 24, 2005. The primary document to which this is connected is recorded under Recordation No. 25367. We request that one copy of this document be recorded under Recordation No. 25367-C.

The names and addresses of the parties to the Memorandum of Assignment and Agreement are:

Assignor:

Siemens Financial Services, Inc.
170 Wood Avenue
Iselin, NJ 08830

Assignee:

SunTrust Leasing Corporation
29 West Susquehanna Avenue, 4th Floor
Towson, MD 21204

A description of the equipment covered by the Memorandum of Assignment and Agreement is in the Attachment.

BALL JANIK LLP

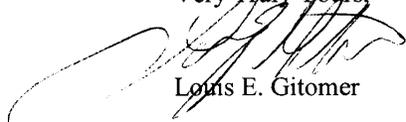
Honorable Vernon A. Williams
March 29, 2005
Page 2

A fee of \$32.00 is enclosed. Please return the original to:

Louis E. Gitomer
Of Counsel
Ball Janik LLP
Suite 225
1455 F Street, N.W.
Washington, DC 20005

A short summary of the document to appear in the index follows: a Memorandum of Assignment and Agreement between Siemens Financial Services, Inc., 170 Wood Avenue, Iselin, NJ 08830, and SunTrust Leasing Corporation, 29 West Susquehanna Avenue, 4th Floor, Towson, MD 21204, covering the equipment in the Attachment.

Very Truly Yours,



Louis E. Gitomer

Enclosures

Exhibit A

<u>Customer Name</u>	<u>Mark</u>	<u>Number</u>	<u>AAR Car Code</u>	<u>Builder</u>	<u>Build Date</u>
The Burlington Northern Santa Fe Railroad	IFBX	20133	C113	RICHMOND TANK CAR	10/1/1979
The Burlington Northern Santa Fe Railroad	IFBX	20134	C113	RICHMOND TANK CAR	3/1/1979
The Burlington Northern Santa Fe Railroad	IFBX	20135	C113	RICHMOND TANK CAR	3/1/1979
The Burlington Northern Santa Fe Railroad	IFBX	20136	C113	RICHMOND TANK CAR	3/1/1979
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The Burlington Northern Santa Fe Railroad	IFBX	20139	C113	RICHMOND TANK CAR	3/1/1979
The Burlington Northern Santa Fe Railroad	IFBX	20140	C113	RICHMOND TANK CAR	10/1/1979
The Burlington Northern Santa Fe Railroad	IFBX	20141	C113	RICHMOND TANK CAR	10/1/1979
The Burlington Northern Santa Fe Railroad	IFBX	20142	C113	RICHMOND TANK CAR	3/1/1979
The Burlington Northern Santa Fe Railroad	IFBX	20143	C113	RICHMOND TANK CAR	3/1/1979
The Burlington Northern Santa Fe Railroad	IFBX	20144	C113	RICHMOND TANK CAR	3/1/1979
The Burlington Northern Santa Fe Railroad	IFBX	20145	C113	RICHMOND TANK CAR	3/1/1979
The Burlington Northern Santa Fe Railroad	IFBX	20146	C113	RICHMOND TANK CAR	3/1/1979
The Burlington Northern Santa Fe Railroad	IFBX	20147	C113	RICHMOND TANK CAR	3/1/1979
The Burlington Northern Santa Fe Railroad	IFBX	20148	C113	RICHMOND TANK CAR	3/1/1979
The Burlington Northern Santa Fe Railroad	USLX	20401	C113	EVANS	6/1/1978
The Burlington Northern Santa Fe Railroad	USLX	20410	C113	EVANS	1/1/1978
The Burlington Northern Santa Fe Railroad	USLX	20411	C113	EVANS	6/1/1978
The Burlington Northern Santa Fe Railroad	NAHX	53408	C113	PULLMAN CO.	8/1/1973
The Burlington Northern Santa Fe Railroad	NAHX	57438	C113	PULLMAN CO.	12/1/1974
The Burlington Northern Santa Fe Railroad	NAHX	63330	C113	BERWICK FORGE	4/1/1981
The Burlington Northern Santa Fe Railroad	NAHX	63673	C113	INGALLS	1/1/1981
The Burlington Northern Santa Fe Railroad	NAHX	63685	C113	INGALLS	1/1/1981
The Burlington Northern Santa Fe Railroad	NAHX	64256	C113	INGALLS	1/1/1981
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The Burlington Northern Santa Fe Railroad	NAHX	481084	C113	PULLMAN CO.	4/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	483146	C113	INGALLS	3/1/1980
The Burlington Northern Santa Fe Railroad	NAHX	483528	C113	THRALL CAR MFG	6/1/1980
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The Burlington Northern Santa Fe Railroad	NAHX	510116	C113	TRINITY	11/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	510117	C113	TRINITY	11/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	510118	C113	TRINITY	11/1/1979
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The Burlington Northern Santa Fe Railroad	NAHX	510132	C113	TRINITY	1/1/1980
The Burlington Northern Santa Fe Railroad	NAHX	510133	C113	TRINITY	1/1/1980
The Burlington Northern Santa Fe Railroad	NAHX	510136	C113	TRINITY	1/1/1980
The Burlington Northern Santa Fe Railroad	NAHX	510148	C113	TRINITY	1/1/1980
The Burlington Northern Santa Fe Railroad	NAHX	510150	C113	TRINITY	1/1/1980

Exhibit A

<u>Customer Name</u>	<u>Mark</u>	<u>Number</u>	<u>AAR Car Code</u>	<u>Builder</u>	<u>Build Date</u>
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The Burlington Northern Santa Fe Railroad	NAHX	510560	C113	TRINITY	1/1/1980
The Burlington Northern Santa Fe Railroad	NAHX	510561	C113	TRINITY	1/1/1980
The Burlington Northern Santa Fe Railroad	NAHX	510562	C113	TRINITY	1/1/1980
The Burlington Northern Santa Fe Railroad	NAHX	510565	C113	TRINITY	5/1/1980
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The Burlington Northern Santa Fe Railroad	NAHX	510568	C113	TRINITY	6/1/1980
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The Burlington Northern Santa Fe Railroad	NAHX	510572	C113	TRINITY	5/1/1980
The Burlington Northern Santa Fe Railroad	NAHX	510575	C113	TRINITY	5/1/1980
The Burlington Northern Santa Fe Railroad	NAHX	510576	C113	TRINITY	5/1/1980
The Burlington Northern Santa Fe Railroad	NAHX	510579	C113	TRINITY	5/1/1980
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The Burlington Northern Santa Fe Railroad	NAHX	511006	C113	TRINITY	10/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	511007	C113	TRINITY	10/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	511009	C113	TRINITY	10/1/1979
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The Burlington Northern Santa Fe Railroad	NAHX	511013	C113	TRINITY	10/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	511014	C113	TRINITY	10/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	511015	C113	TRINITY	10/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	511016	C113	TRINITY	10/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	890634	C113	PULLMAN CO.	1/1/1973
The Burlington Northern Santa Fe Railroad	NAHX	510291	C113	PULLMAN CO.	2/1/1980

MEMORANDUM OF ASSIGNMENT AND AGREEMENT

This Memorandum of Assignment and Agreement is dated as of March 24, 2005 by and between Siemens Financial Services, Inc. ("Siemens"), the assignor, and SunTrust Leasing Corporation ("SunTrust"), the assignee.

WITNESSETH:

1. A Railcar Lease Agreement (Group 4) dated as of December 22, 2004 (the "Lease") and Equipment Schedule No. 1 dated as of December 22, 2004 (the "Schedule"), was entered between Siemens, as lessor, and The Andersons, Inc. (the "Andersons"), as lessee, for the Equipment identified in the Attachment. A Memorandum of Lease (Group 4) dated as of December 22, 2004 (the "Memorandum of Lease") between Siemens and the Andersons was recorded at the Surface Transportation Board (the "Board") on December 27, 2004 under Recordation No. 25367 for the Equipment.
2. A Supplemental Memorandum of Lease Agreement dated as of December 22, 2004 (the "Supplemental Memorandum") by the Andersons was recorded at the Board on January 19, 2005 under Recordation No. 25367-A for the Equipment.
3. A Memorandum of Assignment of Subleases dated as of February 2, 2005 (the "Memorandum of Assignment") between the Andersons, as assignor, and Siemens, as assignee, was recorded at the Board on February 9, 2005 under Recordation No. 25367-B for the Equipment.
4. A Purchase Agreement dated as of March 24, 2005 (the "Purchase Agreement") was entered between the Siemens, as transferor, and SunTrust, as transferee.
5. Siemens is, effective as of the date hereof: (a) assigning to SunTrust, all rights, title, interests, and obligations of Siemens in, under and to the Lease, Schedule, Memorandum of Lease, Supplemental Memorandum, and Memorandum of Assignment, and SunTrust is accepting all of the same, in each such case to the extent attributable to the period commencing on and continuing after the consummation of such assignment and acceptance on March 24, 2005; and (b) selling the Equipment to SunTrust and SunTrust shall be the owner of the Equipment and Siemens shall have no interest or authority of any nature regarding the Equipment. Siemens is not transferring, and SunTrust is not assuming, any obligations or liabilities of Siemens under or in any way related to the Lease, Schedule, Memorandum of Lease, Supplemental Memorandum, and Memorandum of Assignment prior to the aforementioned consummation of acceptance.
6. This Memorandum of Assignment and Agreement may be executed in any number of counterparts, each of which shall be an original, all of which when taken together shall constitute one agreement binding on all parties, notwithstanding that all parties are not signatories to the same counterpart.

IN WITNESS WHEREOF, each of the parties hereto have caused this Memorandum of Assignment and Agreement to be executed by its duly authorized officer as of the date first written above.

Siemens Financial Services, Inc.
as Assignor

By: 
Name: PETER DONALDSON
Title: VP CREDIT & OPERATIONS

SunTrust Leasing Corporation
as Assignee

By: 
Name: MICHAEL S. POWERS
Title: SECRETARY

STATE OF NEW JERSEY)
) ss
COUNTY OF MIDDLESEX)

On this 35th day of March, 2005, before me personally appeared Peter Donaldson, to me personally known, who being by me duly sworn, says that he is the vice President, of Siemens Financial Services, Inc. that the foregoing instrument was signed on behalf of said limited liability corporation, and he acknowledged that the execution of the said instrument was his free act and deed.

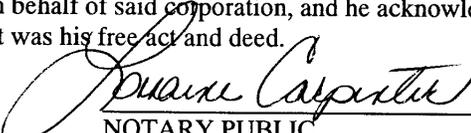

NOTARY PUBLIC

My commission expires:

ANTOINETTE PUCCIA
A Notary Public of New Jersey
My Commission Expires November 15, 2006

STATE OF MARYLAND)
) ss
COUNTY OF BALTIMORE)

On this 24th day of March, 2005, before me personally appeared MICHAEL J. POWERS, to me personally known, who being by me duly sworn, says that he is the SECRETARY, of SunTrust Leasing Corporation that the foregoing instrument was signed on behalf of said corporation, and he acknowledged that the execution of the said instrument was his free act and deed.


NOTARY PUBLIC

My commission expires:

Exhibit A

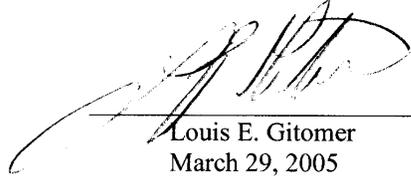
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The Burlington Northern Santa Fe Railroad	NAHX	510291	C113	PULLMAN CO.	2/1/1980

CERTIFICATION

I, Louis E. Gitomer, have compared this copy to the original Memorandum of Assignment and Agreement dated as of March 24, 2005, and found the copy to be complete and identical in all respects to the original document. I declare under penalty of perjury that the foregoing is true and correct.



Louis E. Gitomer
March 29, 2005