

ALVORD AND ALVORD
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WASHINGTON, D.C.

AUG 12 '05 4-10 PM

SURFACE TRANSPORTATION BOARD

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

20036

OF COUNSEL
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August 12, 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 three (3) copies of a Memorandum of Assignment of Lease, dated as of August 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 filed with the Board under Recordation Number _____.

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

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

Assignee: ORIX Financial Services, Inc.
600 Town Park Lane
Kennesaw, Georgia 30144

Mr. Vernon A. Williams
August 12, 2005
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A description of the railroad equipment covered by the enclosed document is:

39 cars within the series AEX 7556 - AEX 8473 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.

Also enclosed is a check in the amount of \$33.00 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

AUG 12 '05 4-10 PM

MEMORANDUM OF ASSIGNMENT OF LEASE

SURFACE TRANSPORTATION BOARD

1. Pursuant to the Assignment and Assumption Agreement identified below, The Andersons, Inc., an Ohio corporation ("The Andersons"), has assigned to ORIX Financial Services, Inc., a New York corporation ("ORIX"), all of the Andersons' right, title, and interest in and to the lease identified on the schedule attached hereto, which lease relates to the railroad equipment identified on that schedule. "Assignment and Assumption Agreement" means the Assignment and Assumption Agreement dated effective as of August 1, 2005, between The Andersons and ORIX.

2. The addresses of the parties are as follows:

The Andersons, Inc. (Former Lessor / Assignor)
480 W. Dussel Dr.
P.O. Box 119
Maumee, Ohio 43537-0119

ORIX Financial Services, Inc. (Successor Lessor / Assignee)
600 TownPark Lane, Suite 300
Kennesaw, Georgia 30144
Attention: Commercial Finance - Credit Manager

3. The terms and provisions of the above-referenced lease and the above-referenced assignment are more particularly set forth in the above-referenced lease agreement and Assignment and Assumption Agreement.

4. This Memorandum may be signed in counterpart or duplicate copies, and any signed counterpart or duplicate copy shall be equivalent to a signed original for all purposes.

[Execution on next page; remainder of this page intentionally left blank]

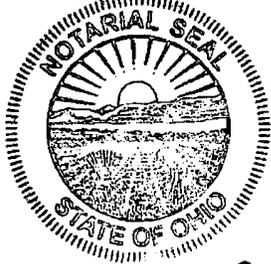
IN WITNESS WHEREOF, the parties hereto have caused this Memorandum to be executed as of August __, 2005.

THE ANDERSONS, INC.

By: Gary Smith
Gary Smith
Vice President Finance and Treasurer

State of Ohio)
)
County of Lucas)

On August 12th, 2005, before me personally appeared Gary Smith, to me personally known, who being by me duly sworn says that he is Vice President Finance and Treasurer of The Andersons, Inc., and that, as such officer, being duly authorized to do so, he executed the foregoing instrument on behalf of said corporation.



Judy A. Baldwin
Notary Public
My commission expires: 2/01/2010

JUDY A. BALDWIN [NOTARIAL SEAL]
Notary Public, State of Ohio
Commission Expires 2/01/2010

[Execution continued on next page; remainder of this page intentionally left blank]

ORIX FINANCIAL SERVICES, INC.

By: [Signature]
Name printed: Mark A. Kassis
Title: Senior Vice President

State of Georgia)
)
County of Cobb)

On Aug. 12, 2005, personally appeared before me Mark A. Kassis, to me personally known, who being by me duly sworn, said that he is Senior Vice President of ORIX Financial Services, Inc. and that, as such officer, being duly authorized to do so, he executed the foregoing instrument on behalf of said corporation.

[Signature]
Notary Public
My commission expires:

[NOTARIAL SEAL]



SCHEDULE

Lease agreement: Rider #199301-WEL12 Deal #R0005, dated as of February 1, 2003 between The Andersons, Inc., as Lessor, and Wellman, Inc., as Lessee, (the "Rider") which incorporates the provisions of The Andersons Lease and Service Rail Car Lease dated as of July 7, 1993, between The Andersons, as Lessor, and Wellman, Inc., as Lessee (the Master Lease"), and Lease Commencement Letter, dated February 11, 2004 with the Effective Date for the Rider being March 1, 2004, and with the Master Lease being the Lease Agreement referenced in the Rider together with any and all, Exhibits, and Schedules to the Master Lease and the Rider.

Description of railroad equipment:

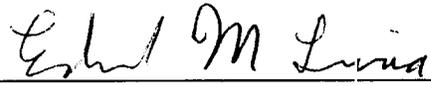
Thirty nine (39) railroad cars, bearing the following reporting marks and identifying numbers:

Count	Reporting mark	Identifying number
1	AEX	007556
2	AEX	008245
3	AEX	008262
4	AEX	008266
5	AEX	008402
6	AEX	008404
7	AEX	008408
8	AEX	008409
9	AEX	008411
10	AEX	008413
11	AEX	008414
12	AEX	008416
13	AEX	008417
14	AEX	008418
15	AEX	008420
16	AEX	008421
17	AEX	008422
18	AEX	008423
19	AEX	008426
20	AEX	008428
21	AEX	008432
22	AEX	008435
23	AEX	008437
24	AEX	008442
25	AEX	008444
26	AEX	008447
27	AEX	008448
28	AEX	008449
29	AEX	008451
30	AEX	008452
31	AEX	008453
32	AEX	008455
33	AEX	008457
34	AEX	008460
35	AEX	008463
36	AEX	008468
37	AEX	008470
38	AEX	008471
39	AEX	008473

CERTIFICATION

I, Edward M. Luria, an attorney licensed to practice in the District of Columbia, the State of Delaware and the Commonwealth of Pennsylvania, 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: August 12, 2005

A handwritten signature in cursive script that reads "Edward M. Luria". The signature is written in black ink and is positioned above a horizontal line.

Edward M. Luria