

RECORDATION NO. 26090 FILED

DEC 30 '05 11:00 AM

SURFACE TRANSPORTATION BOARD

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

December 30, 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, dated as of December 30, 2005, a primary document as defined in the Board's Rules for the Recordation of Documents.

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.
3600 Mansell Road, Suite 375
Alpharetta, Georgia 30022

Mr. Vernon A. Williams
December 30, 2005
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A description of the railroad equipment covered by the enclosed document is:

198 railcars within the series AEX 5641 - AEX 6308 as more particularly set forth in the equipment schedule attached to the document, and AEX 25776.

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

Memorandum of Assignment.

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

DEC 30 '05 11-09 AM

MEMORANDUM OF ASSIGNMENT

SURFACE TRANSPORTATION BOARD

1. Pursuant to the Assignment Agreements dated December 30, 2005, The Andersons, Inc., an Ohio corporation ("The Andersons"), has assigned to ORIX CF Railcar, LLC, a Delaware limited liability company ("ORIX"), all of the Andersons' right, title, and interest in and to the leases identified on the schedule attached hereto, which leases relates to the railroad equipment identified on that schedule.

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 CF Railcar, LLC (Successor Lessor / Assignee)
3600 Mansell Road, Suite 375
Alpharetta, Georgia 30022
Attention: Commercial Finance – Credit Manager

3. 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 December 30, 2005.

THE ANDERSONS, INC.

By: *Gary Smith*
Gary Smith
Vice President Finance and Treasurer

State of Ohio)
)
County of Lucas)

On Dec. 29, 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: 1/01/2010

[NOTARIAL SEAL]

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

ORIX CF RAILCAR, LLC

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

State of Georgia)
)
County of Fulton)

On Dec. 30th, 2005, before me personally appeared Mark A. Kassis, to me personally known, who being by me duly sworn, said that he is Vice President of ORIX CF Railcar, LLC and that, as such officer, being duly authorized to do so, he executed the foregoing instrument on behalf of said company.

[Signature]

Notary Public
My commission expires:

[NOTARIAL SEAL]



SCHEDULE

Lease: (i) Full Service Lease Agreement Rider Deal #R00757 dated as of October 1, 2005 between The Andersons, Inc. and Wellman, Inc.; (ii) Full Service Lease Agreement Rider Deal #R00758 dated as of October 1, 2005 between The Andersons, Inc. and Wellman, Inc.; (iii) Full Service Lease Agreement Rider Deal #R00760 dated as of October 1, 2005 between The Andersons, Inc. and Wellman, Inc.; (iv) Full Service Lease Agreement Rider Deal #R00761 dated as of October 1, 2005 between The Andersons, Inc. and Wellman, Inc.; (v) Full Service Lease Agreement Rider Deal #R00762 dated as of October 1, 2005 between The Andersons, Inc. and Wellman, Inc.; and (vi) Full Service Lease Agreement Rider Deal #R00764 dated as of October 1, 2005 between The Andersons, Inc. and Wellman, Inc., each of the foregoing to The Andersons Lease and Service Rail Car Lease made July 7, 1993 by and between The Andersons, Inc. and Wellman, Inc..

Description of railroad equipment:

One Hundred Nineteen (198) railroad cars, bearing the reporting marks "AEX" and the following identifying numbers:

Count	Deal #				
	R00757	R00758	R00760	R00761	R00762
1	5641	5689	005803	005777	005864
2	5644	5690	005810	005780	005867
3	5646	5691	005811	005781	005870
4	5651	5694	005832	005785	005878
5	5652	5698	005850	005786	005880
6	5659	5702	005872	005790	005884
7	5660	5705	005883	005792	005885
8	5662	5707	005893	005794	005886
9	5663	5708	005907	005796	005894
10	5664	5709	005934	005797	005898
11	5666	5710	005937	005799	005902
12	5667	5711	006281	005802	005905
13	5669	5712	006282	005804	005908
14	5671	5715	006283	005812	005909
15	5676	5717	006284	005819	005910
16	5678	5718	006290	005820	005917
17	5680	5720	006294	005823	005918
18	5723	5721		005826	005919
19	5727	5725		005827	005924
20	5754	5726		005828	005925
21	5758	5728		005830	005926
22	5759	5729		005831	005928
23	5787	5730		005835	005931
24	5795	5731		005836	005932
25	5822	5732		005837	005933
26	5895	5733		005839	005936
27	5904	5736		005840	005938
28	5911	5737		005841	005939
29	5912	5738		005842	005940
30	6302	5741		005843	005941
31	6303	5742		005845	005942
32	6304	5743		005846	005945
33		5744		005848	005948
34		5745		005849	005959
35		5746		005851	006295
36		5747		005853	
37		5748		005854	

38	5749	005856
39	5751	005859
40	5753	005861
41	5756	005871
42	5757	005875
43	5762	005881
44	5765	005896
45	5767	005897
46	5770	005901
47	5771	006285
48	5772	025776
49	5773	
50	5806	
51	5817	
52	5824	
53	5829	
54	5833	
55	5838	
56	5868	
57	5889	
58	5906	
59	5921	
60	5923	
61	5943	
62	5946	
63	6305	
64	6306	
65	6307	
66	6308	

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: 12/30/05



Robert W. Alvord