

RECORDATION NO. 26091 FILED

DEC 30 '05 11-16 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 of Lease, 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:

119 railcars within the series AEX 5950 - AEX 6168 as more particularly set forth in the equipment schedule attached to the document, and AEX 26059.

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

DEC 30 '05 11-16 AM

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 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. "Assignment and Assumption Agreement" means the Assignment and Assumption Agreement dated effective as of December 30, 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 CF Railcar, LLC (Successor Lessor / Assignee)
3600 Mansell Road, Suite 375
Alpharetta, Georgia 30022
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]

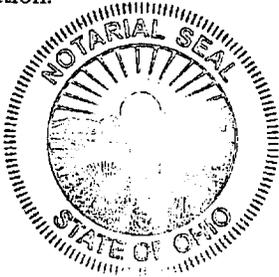
IN WITNESS WHEREOF, the parties hereto have caused this Memorandum to be executed as of December 30, 2005.

THE ANDERSONS, INC.

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

State of Ohio)
)
County of Lucas)

On December 28, 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

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

[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 #R00893 dated as of October 1, 2005 between The Andersons, Inc. ("The Andersons"), as Lessor, and Wellman, Inc., as Lessee ("Wellman"), (ii) Full Service Lease Agreement Rider Deal #R00918 dated as of October 1, 2005 between The Andersons, as Lessor, and Wellman, as Lessee, (iii) Full Service Lease Agreement Rider Deal #R00919 dated as of October 1, 2005 between The Andersons, as Lessor, and Wellman, as Lessee, (iv) Full Service Lease Agreement Rider Deal #R00920 dated as of October 1, 2005 between The Andersons, as Lessor, and Wellman, as Lessee, (v) Full Service Lease Agreement Rider Deal #R00763 dated as of October 1, 2005 between The Andersons, as Lessor, and Wellman, as Lessee, and (vi) Full Service Lease Agreement Rider Deal #R00764 dated as of October 1, 2005 between The Andersons, as Lessor, and Wellman, as Lessee (the foregoing, collectively, the "Riders"), each of 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, as Lessee (the "Master Lease"), (together with any and all exhibits and schedules to the Master Lease and the Riders)

Description of railroad equipment:

One Hundred Nineteen (119) railroad cars, bearing the reporting marks "AEX" and the following identifying numbers:

Count	Deal #					
	R00893	R00918	R00919	R00920	R00763	R00764
1	5953	5950	5954	5982	005964	005956
2	5971	5966	5958	5997	005980	005969
3	5972	5974	5961	5998	006003	005973
4	5981	5994	5965	6010	006008	005975
5	5986	6029	6000	6045	006040	005976
6	5992	6039	6009	6061	006046	005985
7	5999	6116	6026	6065	006052	005988
8	6011	6136	6032	6074	006072	006001
9	6015	6138	6056	6083	006073	006002
10	6024	6144	6060	6107		006004
11	6028	26059	6112	6111		006005
12	6077		6115	6117		006012
13	6099		6122	6121		006016
14	6103		6156			006018
15	6141		6159			006020
16	6157					006023
17						006027
18						006031
19						006034
20						006041
21						006042
22						006043
23						006044
24						006047
25						006048
26						006053
27						006055
28						006063
29						006075
30						006076
31						006080
32						006084
33						006085
34						008209
35						008213
36						006089
37						006091
38						006096
39						006106

40						006109
41						006113
42						006124
43						006125
44						006127
45						006129
46						006130
47						006134
48						006135
49						006150
50						006152
51						006155
52						006164
53						006166
54						006167
55						006168
# of Items	16	11	15	13	9	55

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