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SURFACE TRANSPORTATION BOARD

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February 28, 2006

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 December 28, 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 being filed with the Board under Recordation Number _____-A.

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

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

Assignee: ORIX CF Railcar, LLC
600 Town Park Lane
Alpharetta, Georgia 30022

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

12 covered hopper cars within the series AEX 5818 – AEX 6289 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 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/sem
Enclosures

RECORDATION NO. 26222-A FILED

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SURFACE TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT

This MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT ("Assignment") is made and entered into as of February 28, 2006, by and between THE ANDERSONS, INC. ("Assignor") and ORIX CF RAILCAR, LLC ("Assignee").

WHEREAS, The Anderson, Inc., as Lessor, and Wellman, Inc., as Lessee, have heretofore entered into that certain Full Service Lease Agreement made as of July 7, 1993, and Rider Deal #R00759, made effective as of October 1, 2005 (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 _____.

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]

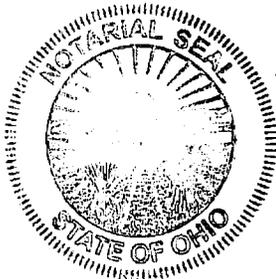
ASSIGNOR: THE ANDERSONS, INC.

By: Gary Smith
Gary Smith
Vice President, Finance and 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 and Treasurer of The Andersons, Inc., and he being thereunto duly authorized, did sign the foregoing instrument in behalf of said corporation and by authority of its board of directors and that the same is the free act and deed of said officer and of said corporation.

22nd In Testimony Whereof, I have hereunto set my hand and official seal at Maumee, Ohio, this day of February, 2006.



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

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

Exhibit A

Twelve (12) Covered Hoppers		
Deal #R00759		
1	AEX	5818
2	AEX	5874
3	AEX	5915
4	AEX	5930
5	AEX	6274
6	AEX	6275
7	AEX	6276
8	AEX	6277
9	AEX	6279
10	AEX	6280
11	AEX	6288
12	AEX	6289

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: February 28, 2006



Robert W. Alvord