

RECORDATION NO. 26278A FILED

MAR 31 '06

4-0 3PM

SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
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OF COUNSEL
URBAN A. LESTER

March 31, 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 March 31, 2006, 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 _____.

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

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

Assignee: Siemens Financial Services, Inc.
170 Wood Avenue South
Iselin, New Jersey 08830

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

39 railcars with AGRR, CORP, DGNO, GSWR, ISRR, KRR, MNA, MS, NECR, SCRF, SDIV and VCRR reporting marks 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 Agreement.

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

MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT

This MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT ("Assignment") is made and entered into as of March 31st, 2006, by and between The Andersons, Inc. ("Assignor") and Siemens Financial Services, Inc. ("Assignee").

WHEREAS, The Andersons, Inc., as Lessor, and RailTex, Inc., as Lessee, and RailAmerica, Inc., as Guarantor, have heretofore entered into that certain Schedule No. 4 Deal #R00959, made effective as of March 1, 2006 under that certain Master Lease Agreement dated December 28, 2000 (collectively, the "Lease") pertaining to the locomotives described therein and on Exhibit A hereto ("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.

In Testimony Whereof, I have hereunto set my hand and official seal at Maumee, Ohio, this 31st day of March, 2006.



Judy A. Baldwin
Notary Public
My commission expires

JUDY A. BALDWIN
Notary Public, State of Ohio
Commission Expires 02/01/2010

Exhibit A

RAILTEX SCHEDULE NO. 4 DEAL #R00959					
	New Mark	New Number	Prior Mark	Prior Number	EMD Model
1	CORP	3819	CORP	3819	GP 38-2
2	DGNO	3833	DGNO	3833	GP 38-2
3	GSWR	1237	GSWR	1237	SW 1200
4	GSWR	3813	GSWR	3813	GP 38
5	GSWR	4167	GSWR	4167	Slug
6	ISRR	4037	ISRR	4037	GP 40-1-CU
7	ISRR	4042	ISRR	4042	GP 40-1-CU
8	MNA	751	MNA	751	SW 1200
9	MNA	4012	MNA	4012	GP 40-1-CU
10	MNA	4013	MNA	4013	GP 40-1-CU
11	MNA	4014	MNA	4014	GP 40-1-CU
12	MNA	4015	MNA	4015	GP 40-1-CU
13	MNA	4045	MNA	4045	GP 40-1-CU
14	MS	73	MS	73	SW 1200
15	NECR	5032	NECR	5032	SD 40
16	KRR	3846	RMPX	1	GP 38-2
17	KRR	3871	RMPX	2	GP 38-2
18	DGNO	2482	RMPX	2482	SW 1500
19	CORP	2525	RMPX	2525	SW 1500
20	MNA	1528	RMPX	2602	SW 1500
21	MNA	1529	RMPX	2680	SW 1500
22	SDIV	2687	RMPX	2687	SW 1500
23	SCRF	6412	RMPX	6412	GP 40-2
24	SCRF	6415	RMPX	6415	GP 40-2
25	AGRR	9420	RMPX	9420	GP 40-2
26	NECR	9426	RMPX	9426	GP 40-2
27	NECR	9431	RMPX	9431	GP 40-2
28	ISRR	9441	RMPX	9441	GP 40-2
29	MNA	9443	RMPX	9443	GP 40-2
30	NECR	9457	RMPX	9457	GP 40-2
31	SDIV	9464	RMPX	9464	GP 40-2
32	SCRF	9490	RMPX	9490	GP 40-2
33	ISRR	9514	RMPX	9514	GP 40-2
34	SDIV	9520	RMPX	9520	GP 40-2
35	AGRR	9610	RMPX	9610	GP 40-2
36	AGRR	9645	RMPX	9645	GP 40-2
37	KRR	9661	RMPX	9661	GP 40-2
38	SCRF	8	SCRF	8	SW 1200
39	VCRR	100	VCRR	100	GP 7

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: 3/31/06



Robert W. Alvord