

RECORDATION NO. 26289-A FILED

APR 05 '06 1-11 PM

SURFACE TRANSPORTATION BOARD

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

April 3, 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 1, 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 26289.

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

Assignor:	The Andersons, Inc. 480 West Dussel Drive Maumee, Ohio 43537
Assignee:	First Merit Leasing Company 106 South Main Street Akron, Ohio 44308

Mr. Vernon A. Williams
April 3, 2006
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A description of the railroad equipment covered by the enclosed document is:

25 boxcars within the series WE 004002 - WE 004038 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

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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 March 1, 2006, by and between The Andersons, Inc. ("Assignor") and FirstMerit Leasing Company ("Assignee").

WHEREAS, The Anderson, Inc., as Lessor, and Wheeling & Lake Erie Railway Company, as Lessee, have heretofore entered into that certain Net Lease Agreement, and Rider Deal #R00958, both made effective as of March 1, 2006 (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]

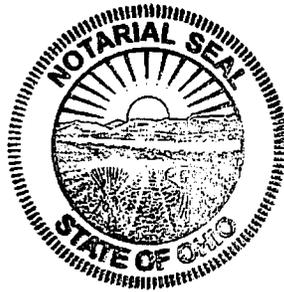
ASSIGNOR: THE ANDERSONS, INC.

By: Rashmi Agnihotri
Rashmi Agnihotri
Assistant 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 02/01/2010

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

ASSIGNEE: FirstMerit Leasing Company

By: _____

Edward Yannayon

Name: _____

Edward Yannayon

Title: _____

Senior Vice President

STATE OF Ohio)

) ss:

COUNTY OF Summit)

Before me, a Notary Public, in and for said county and state, personally appeared Edward Yannayon, the Senior Vice President of FirstMerit Leasing Co, an Ohio corporation, who acknowledged that he/she being thereunto duly authorized, did sign the foregoing instrument in behalf of said corporation and by authority of its Board of Directors on behalf of the corporation 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 Akron, Ohio this 4th day of April, 2006.

Elizabeth A. Griffin

Notary Public

My Commission Expires: _____

10/04/09

Elizabeth A. Griffin, Notary
State of Ohio
My Commission Expires: 10/04/09

EXHIBIT "A"**Twenty-Five (25) Boxcars**

1	WE 004002	14	WE 004018
2	WE 004004	15	WE 004019
3	WE 004006	16	WE 004020
4	WE 004007	17	WE 004021
5	WE 004009	18	WE 004022
6	WE 004010	19	WE 004023
7	WE 004011	20	WE 004024
8	WE 004012	21	WE 004025
9	WE 004013	22	WE 004031
10	WE 004014	23	WE 004033
11	WE 004015	24	WE 004035
12	WE 004016	25	WE 004038
13	WE 004017		

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: 4-4-06



Robert W. Alvord