

RECORDATION NO.

27043-A
FILED

JUN 29 '07

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SURFACE TRANSPORTATION BOARD

ALVORD AND ALVORD
ATTORNEYS AT LAW
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June 29, 2007

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 June 28, 2007, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Assignment of Lease being filed with the Board under Recordation Number 27043.

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

Assignor: The Andersons, Inc.
480 W. Dussel Drive
Maumee, OH 43537

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

Mr. Vernon A. Williams
June 29, 2007
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A description of the railroad equipment covered by the enclosed document
is:

116 covered hopper railcars: CCLX 95000 – CCLX 95115.

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 \$35.00 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,

A handwritten signature in black ink, appearing to read 'R. Alvord', with a long horizontal stroke extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

RECORDATION NO.

27043-A
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JUN 29 '07

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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 June 28, 2007, by and between The Andersons, Inc. ("Assignor") and Siemens Financial Services, Inc. ("Assignee").

WHEREAS, The Andersons, Inc., as successor Lessor, to Citicorp Railmark, Inc. and Corn Products International Inc. as Lessee, have heretofore entered into that certain Railcar Net Leasing Agreement dated as of December 16, 2003, and Rider 1 dated June 28, 2005 (collectively, the "Lease") pertaining to the rail cars described therein ("Equipment"). Evidence of the Lease and Assignment has been recorded with the Surface Transportation Board pursuant to 49 U.S.C. §11301 simultaneously with this Assignment and assigned recordation number 27043.

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: Nicholas Conrad
Nicholas C. Conrad
Assistant Treasurer

STATE OF OHIO)
COUNTY OF LUCAS) ss:

Before me, a Notary Public, in and for said county and state, personally appeared Nicholas Conrad, Assistant 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 28th day of June, 2007.



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: SIEMENS FINANCIAL SERVICES, INC.

By: Robert Knapp
Name: Robert Knapp
Title: Senior Vice President

STATE OF New Jersey)
) ss:
COUNTY OF Middlesex)

Before me, a Notary Public, in and for said county and state, personally appeared Robert Knapp, the Senior Vice President of Siemens Financial Services, Inc., an Delaware 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 this 28th day of June, 2007.

Antoinette Puccia
Notary Public
My Commission Expires **ANTOINETTE PUCCIA**
Notary Public, State of New Jersey
My Commission Expires November 15, 2011

ASSIGNEE: SIEMENS FINANCIAL SERVICES, INC.

By: Todd W Tucker
Name: TODD W. TUCKER
Title: VICE PRESIDENT- OPERATIONS

STATE OF New Jersey)
) ss:
COUNTY OF Middlesex)

Before me, a Notary Public, in and for said county and state, personally appeared Todd W. Tucker, the Vice President of Siemens Financial Services, Inc., an Delaware 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 this 28th day of June, 2007.

Antoinette Puccia
Notary Public
My Commission Expires **ANTOINETTE PUCCIA**
Notary Public, State of New Jersey
My Commission Expires November 15, 2011

Equipment

	<u>Mark</u>	<u>No.</u>		<u>Mark</u>	<u>No.</u>
1	CCLX	95026	59	CCLX	95113
2	CCLX	95059	60	CCLX	95030
3	CCLX	95064	61	CCLX	95043
4	CCLX	95075	62	CCLX	95049
5	CCLX	95076	63	CCLX	95054
6	CCLX	95103	64	CCLX	95058
7	CCLX	95010	65	CCLX	95061
8	CCLX	95013	66	CCLX	95066
9	CCLX	95020	67	CCLX	95082
10	CCLX	95044	68	CCLX	95112
11	CCLX	95050	69	CCLX	95115
12	CCLX	95068	70	CCLX	95019
13	CCLX	95081	71	CCLX	95039
14	CCLX	95088	72	CCLX	95048
15	CCLX	95090	73	CCLX	95060
16	CCLX	95091	74	CCLX	95071
17	CCLX	95106	75	CCLX	95072
18	CCLX	95110	76	CCLX	95085
19	CCLX	95002	77	CCLX	95094
20	CCLX	95007	78	CCLX	95099
21	CCLX	95009	79	CCLX	95108
22	CCLX	95011	80	CCLX	95018
23	CCLX	95036	81	CCLX	95025
24	CCLX	95037	82	CCLX	95029
25	CCLX	95063	83	CCLX	95031
26	CCLX	95065	84	CCLX	95046
27	CCLX	95092	85	CCLX	95052
28	CCLX	95100	86	CCLX	95089
29	CCLX	95104	87	CCLX	95098
30	CCLX	95017	88	CCLX	95101
31	CCLX	95027	89	CCLX	95109
32	CCLX	95028	90	CCLX	95006
33	CCLX	95051	91	CCLX	95023
34	CCLX	95062	92	CCLX	95032
35	CCLX	95077	93	CCLX	95035
36	CCLX	95080	94	CCLX	95053
37	CCLX	95083	95	CCLX	95095
38	CCLX	95084	96	CCLX	95000
39	CCLX	95093	97	CCLX	95003
40	CCLX	95022	98	CCLX	95008
41	CCLX	95033	99	CCLX	95014
42	CCLX	95034	100	CCLX	95015
43	CCLX	95038	101	CCLX	95070
44	CCLX	95047	102	CCLX	95078
45	CCLX	95073	103	CCLX	95089
46	CCLX	95086	104	CCLX	95097
47	CCLX	95087	105	CCLX	95111
48	CCLX	95105	106	CCLX	95114
49	CCLX	95107	107	CCLX	95001
50	CCLX	95024	108	CCLX	95004

51	CCLX	95041	109	CCLX	95005
52	CCLX	95055	110	CCLX	95012
53	CCLX	95056	111	CCLX	95016
54	CCLX	95067	112	CCLX	95021
55	CCLX	95074	113	CCLX	95040
56	CCLX	95079	114	CCLX	95042
57	CCLX	95096	115	CCLX	95045
58	CCLX	95102	116	CCLX	95057

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: 6/29/07



Robert W. Alvord