

RECORDATION NO. 16755-A FILED

JUN 29 '07 -8 20 AM

SURFACE TRANSPORTATION BOARD

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OF COUNSEL
URBAN A LESTER

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, dated as of June 27, 2007, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease Agreement previously filed with the Commission under Recordation Number 16755.

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

Transferor: Citicorp Railmark, Inc.
388 Greenwich Street, 20th Floor
New York, NY 10013

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

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

89 covered hopper railcars within the series CRIX 4000 – CRIX 4098 as more particularly set forth in the attachment to the document.

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 \$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 "Alvord", with a horizontal line extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

MEMORANDUM OF ASSIGNMENT OF LEASE

JUN 29 '07

-8 20 AM

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF ASSIGNMENT OF LEASE dated as of this 27th day of June, 2007, is made by Citicorp Railmark, Inc., a Delaware corporation, with an address at 388 Greenwich Street, 20th Floor New York, NY 10013 (the "Transferor"), and The Anderson's, Inc., an Ohio corporation, with an address at 480 W. Dussel Drive, Maumee, Ohio 43537 (the "Transferee" and, together with the Transferor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Transferor, as lessor, and Cargill, Inc. (the "Lessee"), as lessee, previously entered into the following documents (collectively referred to as the "Lease Agreement") pursuant to which Lessee leased the railcars identified on Schedule 1 attached hereto (the "Equipment"):

1. Railcar Full-Service Leasing Agreement, dated December 20, 1989, between Citicorp Railmark, Inc., as Lessor, and Cargill, Inc., as Lessee, but only to the extent relating to Rider 1 and Rider 4 thereto (the "Lease").
2. Rider 1 to the Lease, dated December 20, 1989, between Lessor and Lessee.
3. Rider 4 to the Lease, dated January 1, 2007, between Lessor and Lessee.

WHEREAS, pursuant to a Purchase Agreement dated as of June 27, 2007 between Transferor and Transferee (the "Purchase Agreement"), Transferor agreed to sell the Equipment to Transferee and to assign to Transferee the rights and obligations of Transferor in, to and under the Lease Agreement arising after the date hereof, and Transferee agreed to purchase the Equipment and agreed to such assignment.

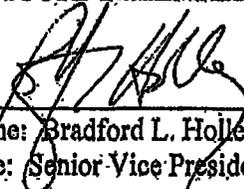
WHEREAS, the Parties wish to show for the public record the existence of the aforesaid sale and assignment, and the respective interests therein of the Parties.

NOW, THEREFORE, to accomplish the foregoing, the Parties are filing this Memorandum of Assignment of Lease with the Surface Transportation Board pursuant to 49 U.S.C. Section 1130 (a). In the event of any conflict between the provisions of this Memorandum of Assignment of Lease and the Purchase Agreement, the provisions of the Purchase Agreement shall control.

IN WITNESS WHEREOF, each of the undersigned has caused this Memorandum of Assignment of Lease to be executed by a duly authorized officer as of the day and year first above written.

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Transferor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Transferor. I further declare under penalty of perjury that the foregoing is true and correct.

CITICORP RAILMARK, INC.

By: 
Name: Bradford L. Holley
Title: Senior Vice President

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Transferee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Transferee. I further declare under penalty of perjury that the foregoing is true and correct.

THE ANDERSONS, INC.

By: _____
Name: Nicholas C. Conrad
Title: Assistant Treasurer

IN WITNESS WHEREOF, each of the undersigned has caused this Memorandum of Assignment of Lease to be executed by a duly authorized officer as of the day and year first above written.

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Transferor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Transferor. I further declare under penalty of perjury that the foregoing is true and correct.

CITICORP RAILMARK, INC.

By: _____
Name: Bradford L. Holley
Title: Senior Vice President

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Transferee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Transferee. I further declare under penalty of perjury that the foregoing is true and correct.

THE ANDERSONS, INC.

By: Nicholas Conrad
Name: Nicholas C. Conrad
Title: Assistant Treasurer

**SCHEDULE 1
TO THE MEMORANDUM OF ASSIGNMENT OF LEASE**

THE EQUIPMENT

Eighty nine (89) Covered Hopper Cars bearing the following road marks and numbers
(all inclusive):

1	CRIX	4000	31	CRIX	4034	61	CRIX	4065
2	CRIX	4002	32	CRIX	4035	62	CRIX	4066
3	CRIX	4003	33	CRIX	4036	63	CRIX	4067
4	CRIX	4004	34	CRIX	4037	64	CRIX	4068
5	CRIX	4005	35	CRIX	4038	65	CRIX	4069
6	CRIX	4006	36	CRIX	4039	66	CRIX	4070
7	CRIX	4007	37	CRIX	4040	67	CRIX	4071
8	CRIX	4008	38	CRIX	4041	68	CRIX	4072
9	CRIX	4009	39	CRIX	4042	69	CRIX	4073
10	CRIX	4010	40	CRIX	4043	70	CRIX	4074
11	CRIX	4011	41	CRIX	4044	71	CRIX	4076
12	CRIX	4012	42	CRIX	4045	72	CRIX	4077
13	CRIX	4013	43	CRIX	4046	73	CRIX	4079
14	CRIX	4014	44	CRIX	4047	74	CRIX	4080
15	CRIX	4016	45	CRIX	4049	75	ORIX	4081
16	CRIX	4019	46	CRIX	4050	76	CRIX	4082
17	CRIX	4020	47	CRIX	4051	77	CRIX	4083
18	CRIX	4021	48	CRIX	4052	78	CRIX	4085
19	CRIX	4022	49	CRIX	4053	79	CRIX	4086
20	CRIX	4023	50	CRIX	4054	80	CRIX	4087
21	CRIX	4024	51	CRIX	4055	81	CRIX	4088
22	CRIX	4025	52	CRIX	4056	82	CRIX	4089
23	CRIX	4026	53	CRIX	4057	83	CRIX	4090
24	CRIX	4027	54	CRIX	4058	84	CRIX	4092
25	CRIX	4028	55	CRIX	4059	85	CRIX	4093
26	CRIX	4029	56	CRIX	4060	86	CRIX	4095
27	CRIX	4030	57	CRIX	4061	87	CRIX	4096
28	CRIX	4031	58	CRIX	4062	88	CRIX	4097
29	CRIX	4032	59	CRIX	4063	89	CRIX	4098
30	CRIX	4033	60	CRIX	4064			

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