

RECORDATION NO. 16755-B FILED

JUN 29 '07 -8 20 AM

SURFACE TRANSPORTATION BOARD

ALVORD AND ALVORD
ATTORNEYS AT LAW
1050 SEVENTEENTH STREET, N.W.
SUITE 301
WASHINGTON, D.C.

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

20036
—
(202) 393-2266
FAX (202) 393-2156
E-MAIL alvordlaw@aol.com

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 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 16755-A.

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
Page 2

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 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,



Robert W. Alvord

RWA/sem
Enclosures

RECORDATION NO. 16755-B FILED

JUN 29 '07 -8 20 AM

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 Cargill Inc., as Lessee, have heretofore entered into that certain Railcar Full Service Lease Agreement dated December 20, 1989, Rider 1 dated December 20, 1989 and Rider 4 dated January 1, 2007 (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 16755-A.

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 C. 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

Equipment

	<u>Mark</u>	<u>No.</u>	<u>New Mark</u>	<u>New #</u>		<u>Mark</u>	<u>No.</u>	<u>New Mark</u>	<u>New #</u>
1	CRIX	4000	AEX	15213	46	CRIX	4050	AEX	15258
2	CRIX	4002	AEX	15214	47	CRIX	4051	AEX	15259
3	CRIX	4003	AEX	15215	48	CRIX	4052	AEX	15260
4	CRIX	4004	AEX	15216	49	CRIX	4053	AEX	15261
5	CRIX	4005	AEX	15217	50	CRIX	4054	AEX	15262
6	CRIX	4006	AEX	15218	51	CRIX	4055	AEX	15263
7	CRIX	4007	AEX	15219	52	CRIX	4056	AEX	15264
8	CRIX	4008	AEX	15220	53	CRIX	4057	AEX	15265
9	CRIX	4009	AEX	15221	54	CRIX	4058	AEX	15266
10	CRIX	4010	AEX	15222	55	CRIX	4059	AEX	15267
11	CRIX	4011	AEX	15223	56	CRIX	4060	AEX	15268
12	CRIX	4012	AEX	15224	57	CRIX	4061	AEX	15269
13	CRIX	4013	AEX	15225	58	CRIX	4062	AEX	15270
14	CRIX	4014	AEX	15226	59	CRIX	4063	AEX	15271
15	CRIX	4016	AEX	15227	60	CRIX	4064	AEX	15272
16	CRIX	4019	AEX	15228	61	CRIX	4065	AEX	15273
17	CRIX	4020	AEX	15229	62	CRIX	4066	AEX	15274
18	CRIX	4021	AEX	15230	63	CRIX	4067	AEX	15275
19	CRIX	4022	AEX	15231	64	CRIX	4068	AEX	15276
20	CRIX	4023	AEX	15232	65	CRIX	4069	AEX	15277
21	CRIX	4024	AEX	15233	66	CRIX	4070	AEX	15278
22	CRIX	4025	AEX	15234	67	CRIX	4071	AEX	15279
23	CRIX	4026	AEX	15235	68	CRIX	4072	AEX	15280
24	CRIX	4027	AEX	15236	69	CRIX	4073	AEX	15281
25	CRIX	4028	AEX	15237	70	CRIX	4074	AEX	15282
26	CRIX	4029	AEX	15238	71	CRIX	4076	AEX	15283
27	CRIX	4030	AEX	15239	72	CRIX	4077	AEX	15284
28	CRIX	4031	AEX	15240	73	CRIX	4079	AEX	15285
29	CRIX	4032	AEX	15241	74	CRIX	4080	AEX	15286
30	CRIX	4033	AEX	15242	75	CRIX	4081	AEX	15287
31	CRIX	4034	AEX	15243	76	CRIX	4082	AEX	15288
32	CRIX	4035	AEX	15244	77	CRIX	4083	AEX	15289
33	CRIX	4036	AEX	15245	78	CRIX	4085	AEX	15290
34	CRIX	4037	AEX	15246	79	CRIX	4086	AEX	15291
35	CRIX	4038	AEX	15247	80	CRIX	4087	AEX	15292
36	CRIX	4039	AEX	15248	81	CRIX	4088	AEX	15293
37	CRIX	4040	AEX	15249	82	CRIX	4089	AEX	15294
38	CRIX	4041	AEX	15250	83	CRIX	4090	AEX	15295
39	CRIX	4042	AEX	15251	84	CRIX	4092	AEX	15296
40	CRIX	4043	AEX	15252	85	CRIX	4093	AEX	15297
41	CRIX	4044	AEX	15253	86	CRIX	4095	AEX	15298
42	CRIX	4045	AEX	15254	87	CRIX	4096	AEX	15299
43	CRIX	4046	AEX	15255	88	CRIX	4097	AEX	15300
44	CRIX	4047	AEX	15256	89	CRIX	4098	AEX	15301
45	CRIX	4049	AEX	15257					

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