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SURFACE TRANSPORTATION BOARD

ALVORD AND ALVORD  
ATTORNEYS AT LAW  
1050 SEVENTEENTH STREET, N W  
SUITE 301  
WASHINGTON, D.C.  
20036  
—  
(202) 393-2266  
FAX (202) 393-2156  
E-MAIL alvordlaw@aol.com

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

OF COUNSEL  
URBAN A. LESTER

July 3, 2007

Mr. Vernon A. Williams  
Secretary  
Surface Transportation Board  
395 "E" Street, S.W.  
Washington, D.C. 20423-0001

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 29, 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 previously filed with the Board under Recordation Number 21520.

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

Assignee: U.S. Bancorp Equipment Finance, Inc.  
13010 SW 68th Parkway  
Portland, OR 97223

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

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

59 cars within the series WCTR 142000 - WCTR 142062 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 \$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. 21520-A FILED

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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 29, 2007, by and between The Andersons, Inc. ("Assignor") and U.S Bancorp Equipment Finance, Inc. ("Assignee").

WHEREAS, The Andersons, Inc., as successor Lessor to Citicorp Railmark, Inc. and The BNSF Railway Company as Lessee, have heretofore entered into that certain Railcar Full-Service Leasing Agreement dated as of May 15, 1998, Rider 1 dated May 15, 1998, and Amendment No. 1 to Rider No. 1 dated as of April 17, 2006 and made effective as of January 1, 2006 (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 \_\_\_\_\_.

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 C. 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.

29<sup>th</sup> In Testimony Whereof, I have hereunto set my hand and official seal at Maumee, Ohio, this 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: U.S. BANCORP EQUIPMENT FINANCE, INC.

By: [Signature]  
Name: Clifford J. Swan  
Title: Vice President

STATE OF Oregon  
COUNTY OF Washington

Before me, a Notary Public, in and for said county and state, personally appeared Clifford J. Swan the vice president of U.S. Bancorp Equipment Finance, Inc. an Oregon 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 Portland, OR this 3rd day of July, 2007.

[Signature]  
Notary Public  
My Commission Expires: 1/27/11



## Equipment

	<u>Mark</u>	<u>No.</u>		<u>Mark</u>	<u>No.</u>
1	WCTR	142000	31	WCTR	142034
2	WCTR	142001	32	WCTR	142035
3	WCTR	142002	33	WCTR	142036
4	WCTR	142003	34	WCTR	142037
5	WCTR	142005	35	WCTR	142038
6	WCTR	142007	36	WCTR	142039
7	WCTR	142008	37	WCTR	142040
8	WCTR	142009	38	WCTR	142041
9	WCTR	142010	39	WCTR	142042
10	WCTR	142011	40	WCTR	142043
11	WCTR	142012	41	WCTR	142044
12	WCTR	142013	42	WCTR	142045
13	WCTR	142014	43	WCTR	142046
14	WCTR	142015	44	WCTR	142047
15	WCTR	142016	45	WCTR	142048
16	WCTR	142017	46	WCTR	142049
17	WCTR	142019	47	WCTR	142050
18	WCTR	142020	48	WCTR	142051
19	WCTR	142021	49	WCTR	142052
20	WCTR	142022	50	WCTR	142053
21	WCTR	142023	51	WCTR	142054
22	WCTR	142024	52	WCTR	142055
23	WCTR	142025	53	WCTR	142056
24	WCTR	142026	54	WCTR	142057
25	WCTR	142028	55	WCTR	142058
26	WCTR	142029	56	WCTR	142059
27	WCTR	142030	57	WCTR	142060
28	WCTR	142031	58	WCTR	142061
29	WCTR	142032	59	WCTR	142062
30	WCTR	142033			