

RECORDATION NO. 27249-A FILED

DEC 03 '07 -10 00 AM

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](mailto:alvordlaw@aol.com)

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

OF COUNSEL  
URBAN A. LESTER

December 3, 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 November 30, 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 being filed with the Board under Recordation Number 27249.

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

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

Assignee: Wells Fargo Equipment Finance, Inc.  
Investors Building, Suite 700  
733 Marquette Avenue  
Minneapolis, Minnesota 55402

Mr. Vernon A. Williams  
December 3, 2007  
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A description of the railroad equipment covered by the enclosed document  
is:

15 covered hopper cars: AEX 969 - AEX 978 and AEX 1002 - AEX 1006.

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", followed by a horizontal line extending to the right.

Robert W. Alvord

RWA/sem  
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 effective as of November 30, 2007, by and between The Andersons, Inc. ("Assignor") and Wells Fargo Equipment Finance, Inc. ("Assignee").

WHEREAS, The Anderson, Inc., as Lessor, and Dow Corning Corporation, as Lessee, have heretofore entered into that certain Full Service Lease Agreement Lease Number # 199801-DOW dated February 26, 1996, and Rider Deal #R00035 made effective on July 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 27249.

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.

***[Signature Pages to Follow]***

IN WITNESS WHEREOF, the parties have executed or caused this Assignment to be executed as of the day and year first written above.

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.

30<sup>th</sup> In Testimony Whereof, I have hereunto set my hand and official seal at Maumee, Ohio, this day of November, 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: WELLS FARGO EQUIPMENT FINANCE, INC.

By: *Peter J. Naas*

Name: Peter J. Naas

Title: Sr. Contract Administrator

STATE OF MINNESOTA )  
COUNTY OF HENNEPIN ) ss:

Before me, a Notary Public, in and for said county and state, personally appeared Peter J. Naas, the Sr. Contract Administrator of Wells Fargo Equipment Finance, Inc. a Minnesota corporation who acknowledged that he 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 MINNEAPOLIS, MINNESOTA this 30th day of November, 2007.

*Michelle E. Larson*  
Notary Public  
My Commission Expires: 11/30/2007

1/31/2010



**EQUIPMENT**  
**Dow Corning Corporation**

	<b>Car Marks</b>	<b>Prior Marks</b>
1	AEX 000969	SIRX097294
2	AEX 000970	SIRX097298
3	AEX 000971	SIRX097300
4	AEX 000972	SIRX097313
5	AEX 000973	SIRX097335
6	AEX 000974	SIRX097366
7	AEX 000975	SIRX097374
8	AEX 000976	SIRX097433
9	AEX 000977	SIRX097592
10	AEX 000978	SIRX097689
11	AEX 001002	SIRX097330
12	AEX 001003	SIRX097443
13	AEX 001004	SIRX097450
14	AEX 001005	SIRX097513
15	AEX 001006	SIRX097536

**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: 12/3/07



\_\_\_\_\_  
Robert W. Alvord