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SURFACE TRANSPORTATION BOARD

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

OF COUNSEL  
URBAN A. LESTER

February 13, 2008

Anne K. Quinlan, Esquire  
Acting Secretary  
Surface Transportation Board  
395 E Street, S.W.  
Washington, D.C. 20423-0001

Dear Ms. Quinlan:

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 February 1, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the documents previously filed with the Board under Recordation Number 27050.

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

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

Assignee: Trinity Chemical Leasing, L.L.C.  
Geophysical Resource Center, Suite 210  
8801 South Yale Avenue  
Tulsa, OK 74137

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A description of the railroad equipment covered by the enclosed document is:

8 railcars RELEASED: DOWX 6875, DOWX 6880, DOWX 6884, DOWX 6893, DOWX 6901, DOWX 6904, DOWX 6906 and DOWX 6908.

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,



Robert W. Alvord

RWA/sem  
Enclosures

## SURFACE TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT OF LEASE

**THIS MEMORANDUM OF ASSIGNMENT OF LEASE** dated effective as of February 1, 2008, is made by **The Andersons, Inc.**, an Ohio corporation, with an address at 480 W. Dussel Drive, Maumee, Ohio 43537 (the "Transferor"), and **Trinity Chemical Leasing, L.L.C.**, an Oklahoma limited liability company, with an address at Geophysical Resource Center, Suite 210, 8801 South Yale Ave, Tulsa, Oklahoma 74137 (the "Transferee" and, together with the Transferor, the "Parties").

**KNOW ALL PERSONS BY THESE PRESENTS THAT:**

**WHEREAS**, the Transferor, as Lessor, (the "Lessor") by assignment from Citicorp Railmark, Inc. with such assignment being recorded with the Surface Transportation Board at 4:00 P.M. on June 29, 2007 and assigned recordation number 27050, and The Dow Chemical Company as Lessee, (the "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. Lease of Railroad Equipment, dated as of March 1, 1981, between Security Pacific Equipment Leasing, Inc., as Lessor, and The Dow Chemical Company, as Lessee (the "Lease").
2. Amendment Agreement, dated as of March 23, 1981, between Lessor and Lessee (amending Schedule A to the Lease to change Lessee's road numbers to DOWX 7180-7229).
3. Amendment Agreement, dated as of June 1, 1981, between Lessor and Lessee (replacing Schedule A to the Lease).
4. Lease Extension Agreement to the Lease, dated as of October 1, 2005, between Citicorp Railmark, Inc., as successor Lessor, and Lessee

**WHEREAS**, pursuant to a Purchase Agreement dated effective as of February 1, 2008 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 11301(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.

**THE ANDERSONS, INC.**

By: Gary Smith  
Name: Gary Smith  
Title: Vice President, Finance and Treasurer

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.

**TRINITY CHEMICAL LEASING, L.L.C.**

By: \_\_\_\_\_  
Name: Richard B. Fenimore  
Title: President

**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.

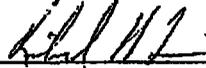
I certify that I hold the title set forth below, that this instrument was signed on behalf of the Transferor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Transferor. I further declare under penalty of perjury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

**THE ANDERSONS, INC.**

By: \_\_\_\_\_  
Name: Gary Smith  
Title: Vice President, Finance and Treasurer

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.

**TRINITY CHEMICAL LEASING, L.L.C.**

By:  \_\_\_\_\_  
Name: Richard B. Fenimore  
Title: President

**SCHEDULE 1**

	<b>Mark</b>	<b>NUMBER</b>
1	DOWX	6875
2	DOWX	6880
3	DOWX	6884
4	DOWX	6893
5	DOWX	6901
6	DOWX	6904
7	DOWX	6906
8	DOWX	6908

**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: 2/13/08



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