

RECORDATION NO. 27380-A FILED

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SURFACE TRANSPORTATION BOARD

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

OF COUNSEL
URBAN A. LESTER

February 14, 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 Lease Assignment, 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 Memorandum of Lease Agreement being filed with the Board under Recordation Number 27380.

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

Assignee:	U.S. Bancorp Equipment Finance, Inc. 13010 SW 68th Parkway Portland, Oregon 97223
Assignor:	The Andersons, Inc. 480 W. Dussel Drive Maumee, OH 43537

Anne K. Quinlan, Esquire
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A description of the railroad equipment covered by the enclosed document is:

6 gondola railcars: AEX 4182 - AEX 4187.

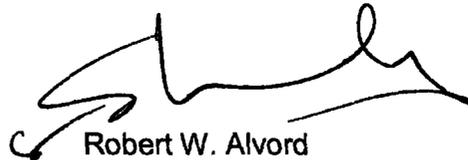
A short summary of the document to appear in the index is:

Memorandum of Lease Assignment.

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

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SURFACE TRANSPORTATION BOARD

MEMORANDUM OF LEASE ASSIGNMENT

Memorandum of Lease Assignment made and entered into on February 01, 2008, by and between U.S. Bancorp Equipment Finance, Inc. ("Assignee") and The Andersons, Inc. ("Assignor").

WITNESSETH

The undersigned have entered into that certain Assignment for Security Purposes ("Lease Assignment"), dated Feb 14, 2008 whereby the Assignor has agreed to assign all of Assignor's rights, title and interest in, to and under the Full Service Lease Agreement dated August 29, 1997 and Rider # R01245 dated January 01, 2008, between Assignor, as Lessor, and Pilkington North America, Inc., FKA Libbey-Owens-Ford Co., as Lessee, and Assignee desires to assume all of Assignor's rights, title and interest in certain railroad equipment bearing reporting marks and road numbers as listed below, subject to the terms defined in said Lease Assignment.

Six (6) Used 1997 Gondola Railcars, Model E643 modified with racks and tarp covering system to carry plate glass, with the following marks and numbers:

AEX 004182; AEX 004183; AEX 004184; AEX 004185; AEX 004186; AEX 004187;

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed as of the date and year first above written.

ASSIGNEE:

U.S. Bancorp Equipment Finance, Inc.

By: [Signature]
Name: Kristin Voss
Title: Vice President

ASSIGNOR:

THE ANDERSONS, INC.

By: [Signature]
Name: Nicholas C. Conrad
Title: Assistant Treasurer

STATE OF Ohio)
COUNTY OF Lucas) ss:

On this 14th day of Feb., 2008, before me personally appeared Nicholas C. Conrad, Assistant Treasurer, to me personally known, who being duly sworn, says that he/she is the company by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.



[Signature]
Notary Public
My Commission Expires: 12/01/2010
JUDY A. BALDWIN
Notary Public, State of Ohio
Commission Expires 02/01/2010

STATE OF OREGON)
COUNTY OF WASHINGTON) ss:

On this 14 day of February, 2008, before me personally appeared Kristin Voss, to me personally known, who being duly sworn, says that he/she is the Vice President of U.S. Bancorp Equipment Finance, Inc., that said instrument was signed on behalf of said company by authority of its Board of Directors; and he/she acknowledged that the execution of the foregoing instrument was the free act and deed of said company.



[Signature]
Notary Public for the State of Oregon
My Commission Expires:

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: 2/14/08



Robert W. Alvord