

RECORDATION NO. 27444-A FILED

APR 03 '08 -9 00 AM

SURFACE TRANSPORTATION BOARD

OF COUNSEL
URBAN A LESTER

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)

April 3, 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 Agreement, dated as of March 25, 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 being filed with the Board under Recordation Number 27444.

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

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

Assignee: Wells Fargo Equipment Finance, Inc.
733 Marquette Avenue
Minneapolis, MN 55479

Anne K. Quinlan, Esquire
April 3, 2008
Page 2

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

72 covered hopper railcars within the series UCFX 57105 - UCFX 57235 as more particularly set forth in the attachment to the document.

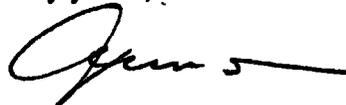
A short summary of the document to appear in the index is:

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,

A handwritten signature in black ink, appearing to read "Alvord", written over a horizontal line.

Robert W. Alvord

RWA/sem
Enclosures

RECORDATION NO

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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 March 25, 2008, by and between The Andersons, Inc. ("Assignor") and Wells Fargo Equipment Finance, Inc. ("Assignee").

WHEREAS, Assignor is Lessor by assignment of U. C. Trust No. 18 Lease dated as of April 1, 1979 between The Connecticut Bank and Trust Company, as Trustee and Union Carbide Corporation. ("Lessee") and Second Lease Extension Agreement to Lease Supplement No. 1 dated September 25, 2006 between Lessee and Lessor ("Old Lease") and has entered into Third Lease Extension Agreement to Lease Supplement No. 1 Deal R01221 dated March 6, 2008 with Lessee ("New Lease") both of which have been recorded with the Surface Transportation Board pursuant to 49 U.S.C. §11301 simultaneously with this Memorandum of Assignment and assigned recordation number 27444.

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 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 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.

31st In Testimony Whereof, I have hereunto set my hand and official seal at Maumee, Ohio, this day of March, 2008.



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
Union Carbide

Seventy two (72) 100 Ton CF5701 Center Flow Covered Hopper Cars marked as follows:

UCFX 057105	UCFX 057171	UCFX 057206
UCFX 057106	UCFX 057172	UCFX 057207
UCFX 057107	UCFX 057173	UCFX 057210
UCFX 057109	UCFX 057175	UCFX 057211
UCFX 057113	UCFX 057176	UCFX 057212
UCFX 057116	UCFX 057177	UCFX 057213
UCFX 057117	UCFX 057178	UCFX 057214
UCFX 057119	UCFX 057179	UCFX 057216
UCFX 057127	UCFX 057180	UCFX 057217
UCFX 057130	UCFX 057182	UCFX 057218
UCFX 057141	UCFX 057183	UCFX 057219
UCFX 057142	UCFX 057185	UCFX 057220
UCFX 057146	UCFX 057186	UCFX 057221
UCFX 057148	UCFX 057187	UCFX 057223
UCFX 057150	UCFX 057188	UCFX 057224
UCFX 057151	UCFX 057190	UCFX 057225
UCFX 057152	UCFX 057192	UCFX 057226
UCFX 057155	UCFX 057193	UCFX 057227
UCFX 057156	UCFX 057194	UCFX 057228
UCFX 057159	UCFX 057198	UCFX 057229
UCFX 057160	UCFX 057199	UCFX 057231
UCFX 057163	UCFX 057202	UCFX 057232
UCFX 057166	UCFX 057204	UCFX 057234
UCFX 057168	UCFX 057205	UCFX 057235

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: 4/3/08



Robert W. Alvord