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ELLSWORTH C. ALVORD (1964)

OF COUNSEL
URBAN A. LESTER

K. Bateman

October 22, 1998

RECORDATION NO. 21728 FILED

OCT 22 '98 11-20 AM

RECEIVED
SURFACE TRANSPORTATION BOARD
OCT 22 11 20 AM '98

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 Lease, dated as of October 15, 1998, a primary document as defined in the Board's Rules for the Recordation of Documents.

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

Lessor: The Andersons, Inc.
480 W. Dussel Drive
Maumee, Ohio 43537

Lessee: Southern Illinois Railcar Company
Executive Park Two
505 Buckeye Drive
Troy, Illinois 62294

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

ninety-six (96) railcars bearing reporting marks and road numbers set forth on the Schedule attached hereto.

Also enclosed is a check in the amount of $26.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return one stamped copy of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/bg
Enclosures

EXHIBIT A
SOUTHERN ILLINOIS RAILCAR
NET LEASE RIDER #199701-SOU7N

CAR NUMBERS								
1	SIRX	380138	33	SIRX	380170	65	SIRX	380202
2	SIRX	380139	34	SIRX	380171	66	SIRX	380203
3	SIRX	380140	35	SIRX	380172	67	SIRX	380204
4	SIRX	380141	36	SIRX	380173	68	SIRX	380205
5	SIRX	380142	37	SIRX	380174	69	SIRX	380206
6	SIRX	380143	38	SIRX	380175	70	SIRX	380207
7	SIRX	380144	39	SIRX	380176	71	SIRX	380208
8	SIRX	380145	40	SIRX	380177	72	SIRX	380209
9	SIRX	380146	41	SIRX	380178	73	SIRX	380210
10	SIRX	380147	42	SIRX	380179	74	SIRX	380211
11	SIRX	380148	43	SIRX	380180	75	SIRX	380212
12	SIRX	380149	44	SIRX	380181	76	SIRX	380213
13	SIRX	380150	45	SIRX	380182	77	SIRX	380214
14	SIRX	380151	46	SIRX	380183	78	SIRX	380215
15	SIRX	380152	47	SIRX	380184	79	SIRX	380216
16	SIRX	380153	48	SIRX	380185	80	SIRX	380217
17	SIRX	380154	49	SIRX	380186	81	SIRX	380218
18	SIRX	380155	50	SIRX	380187	82	SIRX	380219
19	SIRX	380156	51	SIRX	380188	83	SIRX	380220
20	SIRX	380157	52	SIRX	380189	84	SIRX	380221
21	SIRX	380158	53	SIRX	380190	85	SIRX	380222
22	SIRX	380159	54	SIRX	380191	86	SIRX	380223
23	SIRX	380160	55	SIRX	380192	87	SIRX	380224
24	SIRX	380161	56	SIRX	380193	88	SIRX	380225
25	SIRX	380162	57	SIRX	380194	89	SIRX	380226
26	SIRX	380163	58	SIRX	380195	90	SIRX	380227
27	SIRX	380164	59	SIRX	380196	91	SIRX	380228
28	SIRX	380165	60	SIRX	380197	92	SIRX	380229
29	SIRX	380166	61	SIRX	380198	93	SIRX	380230
30	SIRX	380167	62	SIRX	380199	94	SIRX	380231
31	SIRX	380168	63	SIRX	380200	95	SIRX	380232
32	SIRX	380169	64	SIRX	380201	96	SIRX	380233

Revised 10/15/98
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RECORDATION NO. 21728 FILED

OCT 22 '98 11-20AM

MEMORANDUM OF LEASE

This Memorandum of Lease is entered into as of the 15th day of October, 1998, by and between The Andersons, Inc., an Ohio corporation, having its principal place of business at 480 W. Dussel Drive, Maumee, OH 43537 (hereinafter "Lessor") and Southern Illinois Railcar Company, an Illinois corporation, having its principal place of business at Executive Park Two, 505 Buckeye Drive, Troy, Illinois 62294 (hereinafter "Lessee").

1. Lessor and Lessee are parties to that certain Net Lease Agreement #199701-SOU dated as of May 16, 1997 (the "Master Lease"), and Equipment Lease Rider #199701-SOU7N dated as of May 16, 1997 (the "Rider"), whereby Lessor leases to Lessee ninety-six (96) rail cars bearing consecutive railroad reporting marks as noted on attached Exhibit "A" (collectively, the "Railcars") terminating September 30, 2004 with car numbers starting at SIRX 380138.

IN WITNESS WHEREOF, the parties have executed this Memorandum of Lease as of the day and year first written above.

LESSOR:

Signed and acknowledged in the presence of:

Roger J. Trucker

Charles R. Brown

THE ANDERSONS, INC.

By: Kenneth H. Shoe

Title: Vice President & General Manager
Manufacturing Division

LESSEE:

Signed and acknowledged in the presence of:

Michelle Hatten

SOUTHERN ILLINOIS RAILCAR COMPANY

By:

Title: President

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STATE OF OHIO)
) SS:
COUNTY OF LUCAS)

Before me, a Notary Public, in and for said county and state, personally appeared Rasesh H. Shah, the Vice President and General Manager, Manufacturing Division of The Andersons, Inc., an Ohio 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 Maumee, Ohio this 15th day of October, 1998.

Elizabeth J. Hall
Notary Public
My Commission Expires:

ELIZABETH J. HALL
Attorney at Law
Notary Public – State of Ohio
My Commission has no Expiration Date
Section 147.03 O.R.C.

STATE OF Illinois)
) SS:
COUNTY OF Madison)

On this 19th day of October, 1998, before me personally appeared Fred L. Parsons, to me personally known, who being duly sworn, says that he/~~she~~ is the President of Southern Illinois Railcar Company, that said instrument was signed on behalf of said corporation 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 corporation.

OFFICIAL SEAL
JANICE A TWEEDY
NOTARY PUBLIC, STATE OF ILLINOIS
MY COMMISSION EXPIRES:02/23/00

Janice A. Tweedy
Notary Public
My Commission Expires: February 23, 2000

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SOUTHERN ILLINOIS RAILCAR
NET LEASE RIDER #199701-SOU7N

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Revised 10/15/98
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