

RECORDATION NO. 27168 FILED

SEP 24 '07 -3 09 PM

SURFACE TRANSPORTATION BOARD

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OF COUNSEL
URBAN A. LESTER

September 24, 2007

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
395 "E" Street, S.W.
Washington, D.C. 20423-0001

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, dated as of June 27, 2007, 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:

Assignor: Citicorp Railmark, Inc.
388 Greenwich Street, 20th Floor
New York, New York 10013

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

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

127 covered hopper cars within the series CRIX 173180 - CRIX 173496 as more particularly set forth in the equipment schedule attached to the document.

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,



Edward M. Luria

RWA/sem
Enclosures

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SURFACE TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT OF LEASE

THIS MEMORANDUM OF ASSIGNMENT OF LEASE dated as of this 27th day of June, 2007, is made by Citicorp Railmark, Inc., a Delaware corporation, with an address at 388 Greenwich Street, 20th Floor New York, NY 10013 (the "Transferor"), and The Andersons, Inc., an Ohio corporation, with an address at 480 W. Dussel Drive, Maumee, Ohio 43537 (the "Transferee" and, together with the Transferor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Transferor, as lessor, and Archer Daniels Midland Company (the "Lessee"), as 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. Railcar Full-Service Leasing Agreement, dated September 2, 1999, between Citicorp Railmark, Inc., as Lessor, and Archer Daniels Midland Company, as Lessee, but only to the extent relating to Rider 8 thereto (the "Lease").

2. Rider 8 to the Lease, dated August 1, 2005, between Lessor and Lessee.

WHEREAS, pursuant to a Purchase Agreement dated as of June 27, 2007 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.

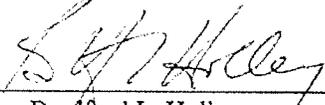
WHEREAS, the Parties wish to show for the public record the existence of the aforesaid sale and assignment, and the respective interests therein of the Parties.

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.

CITICORP RAILMARK, INC.

By: 
Name: Bradford L. Holley
Title: Senior Vice President

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.

THE ANDERSONS, INC.

By: _____
Name: Nicholas C. Conrad
Title: Assistant Treasurer

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.

CITICORP RAILMARK, INC.

By: _____
Name: Bradford L. Holley
Title: Senior Vice President

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.

THE ANDERSONS, INC.

By: Nicholas Conrad
Name: Nicholas C. Conrad
Title: Assistant Treasurer

**SCHEDULE 1
TO THE MEMORANDUM OF ASSIGNMENT OF LEASE**

THE EQUIPMENT

One hundred twenty seven (127) Covered Hopper Cars bearing the following road marks and numbers (all inclusive):

1	CRIX	173180	44	CRIX	173274	87	CRIX	173384
2	CRIX	173182	45	CRIX	173276	88	CRIX	173388
3	CRIX	173184	46	CRIX	173278	89	CRIX	173394
4	CRIX	173186	47	CRIX	173283	90	CRIX	173403
5	CRIX	173189	48	CRIX	173285	91	CRIX	173404
6	CRIX	173192	49	CRIX	173286	92	CRIX	173408
7	CRIX	173194	50	CRIX	173287	93	CRIX	173412
8	CRIX	173195	51	CRIX	173292	94	CRIX	173414
9	CRIX	173197	52	CRIX	173298	95	CRIX	173417
10	CRIX	173199	53	CRIX	173302	96	CRIX	173419
11	CRIX	173203	54	CRIX	173303	97	CRIX	173421
12	CRIX	173204	55	CRIX	173304	98	CRIX	173422
13	CRIX	173207	56	CRIX	173306	99	CRIX	173424
14	CRIX	173209	57	CRIX	173310	100	CRIX	173430
15	CRIX	173210	58	CRIX	173311	101	CRIX	173431
16	CRIX	173212	59	CRIX	173316	102	CRIX	173432
17	CRIX	173216	60	CRIX	173318	103	CRIX	173433
18	CRIX	173217	61	CRIX	173322	104	CRIX	173437
19	CRIX	173221	62	CRIX	173325	105	CRIX	173441
20	CRIX	173222	63	CRIX	173327	106	CRIX	173442
21	CRIX	173223	64	CRIX	173329	107	CRIX	173443
22	CRIX	173226	65	CRIX	173330	108	CRIX	173445
23	CRIX	173227	66	CRIX	173333	109	CRIX	173451
24	CRIX	173232	67	CRIX	173334	110	CRIX	173453
25	CRIX	173236	68	CRIX	173336	111	CRIX	173454
26	CRIX	173239	69	CRIX	173342	112	CRIX	173455
27	CRIX	173240	70	CRIX	173345	113	CRIX	173456
28	CRIX	173243	71	CRIX	173348	114	CRIX	173466
29	CRIX	173246	72	CRIX	173350	115	CRIX	173468
30	CRIX	173248	73	CRIX	173355	116	CRIX	173469
31	CRIX	173250	74	CRIX	173357	117	CRIX	173473
32	CRIX	173251	75	CRIX	173358	118	CRIX	173475
33	CRIX	173252	76	CRIX	173364	119	CRIX	173479
34	CRIX	173255	77	CRIX	173369	120	CRIX	173481
35	CRIX	173257	78	CRIX	173370	121	CRIX	173485
36	CRIX	173259	79	CRIX	173371	122	CRIX	173487
37	CRIX	173261	80	CRIX	173375	123	CRIX	173490
38	CRIX	173263	81	CRIX	173376	124	CRIX	173492
39	CRIX	173264	82	CRIX	173377	125	CRIX	173493
40	CRIX	173266	83	CRIX	173379	126	CRIX	173495
41	CRIX	173267	84	CRIX	173380	127	CRIX	173496
42	CRIX	173268	85	CRIX	173381			
43	CRIX	173270	86	CRIX	173382			

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: 9/24/07



Robert W. Alvord