

RECORDATION NO. 27169 FILED

SEP 24 '07 -3 1 0 PM

SURFACE TRANSPORTATION BOARD

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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:

124 covered hopper cars within the series CRIX 173005 - CRIX 173499 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

SEP 24 '07 -3 1 0 PM

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 7 thereto (the "Lease").
2. Rider 7 to the Lease, dated August 4, 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.

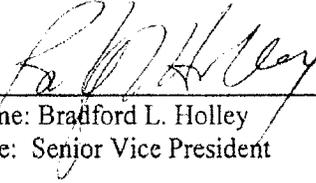
WHEREAS, the Parties wish to show for the public record the existence of the aforesaid sale and assignment, and the respective interests therein of the Parties.

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 four (124) Covered Hopper Cars bearing the following road marks and numbers (all inclusive):

1	CRIX	173005	43	CRIX	173150	85	CRIX	173312
2	CRIX	173006	44	CRIX	173151	86	CRIX	173319
3	CRIX	173013	45	CRIX	173154	87	CRIX	173323
4	CRIX	173014	46	CRIX	173157	88	CRIX	173332
5	CRIX	173017	47	CRIX	173158	89	CRIX	173337
6	CRIX	173032	48	CRIX	173159	90	CRIX	173338
7	CRIX	173033	49	CRIX	173160	91	CRIX	173347
8	CRIX	173035	50	CRIX	173161	92	CRIX	173360
9	CRIX	173040	51	CRIX	173162	93	CRIX	173363
10	CRIX	173052	52	CRIX	173165	94	CRIX	173366
11	CRIX	173056	53	CRIX	173166	95	CRIX	173373
12	CRIX	173060	54	CRIX	173167	96	CRIX	173387
13	CRIX	173061	55	CRIX	173169	97	CRIX	173389
14	CRIX	173062	56	CRIX	173170	98	CRIX	173392
15	CRIX	173065	57	CRIX	173171	99	CRIX	173397
16	CRIX	173071	58	CRIX	173172	100	CRIX	173401
17	CRIX	173080	59	CRIX	173173	101	CRIX	173409
18	CRIX	173101	60	CRIX	173174	102	CRIX	173413
19	CRIX	173105	61	CRIX	173176	103	CRIX	173415
20	CRIX	173106	62	CRIX	173177	104	CRIX	173418
21	CRIX	173114	63	CRIX	173179	105	CRIX	173420
22	CRIX	173117	64	CRIX	173188	106	CRIX	173423
23	CRIX	173118	65	CRIX	173190	107	CRIX	173425
24	CRIX	173119	66	CRIX	173200	108	CRIX	173436
25	CRIX	173120	67	CRIX	173202	109	CRIX	173444
26	CRIX	173123	68	CRIX	173205	110	CRIX	173446
27	CRIX	173124	69	CRIX	173206	111	CRIX	173447
28	CRIX	173126	70	CRIX	173220	112	CRIX	173448
29	CRIX	173127	71	CRIX	173242	113	CRIX	173449
30	CRIX	173132	72	CRIX	173253	114	CRIX	173467
31	CRIX	173134	73	CRIX	173254	115	CRIX	173461
32	CRIX	173135	74	CRIX	173256	116	CRIX	173470
33	CRIX	173136	75	CRIX	173260	117	CRIX	173476
34	CRIX	173137	76	CRIX	173272	118	CRIX	173477
35	CRIX	173140	77	CRIX	173273	119	CRIX	173480
36	CRIX	173141	78	CRIX	173275	120	CRIX	173482
37	CRIX	173142	79	CRIX	173282	121	CRIX	173484
38	CRIX	173143	80	CRIX	173288	122	CRIX	173486
39	CRIX	173144	81	CRIX	173295	123	CRIX	173489
40	CRIX	173145	82	CRIX	173296	124	CRIX	173499
41	CRIX	173146	83	CRIX	173299			
42	CRIX	173148	84	CRIX	173307			

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