RECORDATION NO. 21669-F FILED

JUN 22 '04 2-06 PM

SURFACE TRANSPORTATION BOARD

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OF COUNSEL
URBAN A. LESTER

June 22, 2004

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 to Amend the Filing of the Full Service Lease Agreement No. 199701-DME, Rider No. 199701 DMERI, dated as of April 5, 2004, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Full Service Lease Agreement which was previously filed with the Board under Recordation Number 21669.

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

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

[Lessee: Dakota, Minnesota & Eastern Railroad Corporation
140 N. Phillips Avenue
Sioux Falls, South Dakota 57104]

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

1 covered hopper car deleted: DME 5540.

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

Memorandum to Amend the Filing of the Full Service Lease Agreement No. 199701-DME, Rider No. 199701 DMERI.

Also enclosed is a check in the amount of $30.00 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/anm
Enclosures

MEMORANDUM TO AMEND THE FILING OF THE FULL SERVICE LEASE AGREEMENT NO. 199701-DME, RIDER NO. 199701 DMER1

This Memorandum is to amend the filing of the Full Service Lease Agreement No. 199701-DME, Rider No. 199701 DMER1 (the "Lease") made and entered into as of September 8, 1997 by and between The Andersons, Inc. ("Lessor") and Dakota, Minnesota & Eastern Railroad Corporation ("Lessee").

1. Lessor and Lessee entered into the Lease, which was duly filed with the Surface Transportation Board on September 25, 1998 under Recordation Number 21669.

2. The Lease is hereby amended to delete one (1) covered hopper railcar identified with marking number DME 5540.

IN WITNESS WHEREOF, this Memorandum is duly executed this 5th day of April 2004.

THE ANDERSONS, INC.

By: Gary Smith

Name: Gary Smith

Title: V.P., Finance & Treasurer

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SURFACE TRANSPORTATION BOARD

STATE OF OHIO)
) SS
COUNTY OF LUCAS)

On this 5th day of April 2004 before me personally appeared Gary Smith, to me personally known, who being duly sworn, says that (s)he is the V.p., Finance & Treasurer of THE ANDERSONS, INC., that said instrument was signed on behalf of said corporation by authority of its Board of Directors; and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

NOTARIAL SEAL STATE OF OHIO

Marian R. Emch
Notary Public

My commission expires:

MARIAN R. EMCH
Notary Public, State of Ohio
Commission Expires 1-19-2009

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