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ELIAS C. ALVORD (1942)  
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August 3, 2004

Mr. Vernon A. Williams  
Secretary  
Surface Transportation Board  
Washington, D.C. 20423

RECORDATION NO. 19084-C FILED

AUG 3 '04

2-38 PM

SURFACE TRANSPORTATION BOARD

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 Railcar Lease Agreement, dated as of August 2, 2004, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Railcar Lease Agreement previously filed with the Board under Recordation Number 19084.

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

Assignor: M&T Credit Corporation  
25 South Charles Street  
Baltimore, MD 21202

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

Mr. Vernon A. Williams  
August 3, 2004  
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A description of the railroad equipment covered by the enclosed document is:

49 covered hopper railcars within the series NRLX 608 – NRLX 666

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

Memorandum of Assignment of Railcar Lease Agreement

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 OF ASSIGNMENT RAILCAR LEASE AGREEMENT**

THIS MEMORANDUM OF ASSIGNMENT RAILCAR LEASE AGREEMENT (this "Memorandum") dated as of August 2, 2004 is between M&T CREDIT CORPORATION ("Assignor") and THE ANDERSONS, INC. ("Assignee").

The parties to this Memorandum hereby acknowledge and confirm the following:

A. The Assignor (as successor-in-interest to Manufacturers and Traders Trust Company, successor-by-merger to Allfirst Bank (formerly known as The First National Bank of Maryland)), as successor lessor, has leased forty-nine (49) (originally fifty (50)) covered hopper railcars identified on Schedule 1 attached hereto (the "Railcars") under that certain Railcar Lease Agreement dated as of November 2, 1994 (the "Lease") to Lauhoff Grain Company, Inc., as lessee.

B. The Lease was recorded with the Interstate Commerce Commission on December 7, 1994 under recordation No. 19084.

C. Assignor, as assignor, and Assignee, as assignee, are parties to that certain Purchase and Sale Agreement and that certain Assignment of Lessor's Interest in Lease, each dated as of the even date herewith, pursuant to which Assignor has assigned to Assignee the Railcars and assigned to Assignee the rights and obligations of "Lessor" under the Lease.

D. The parties hereto wish to show for public record this Memorandum and accordingly have caused this Memorandum to be executed by their officers thereunto duly authorized, as of the date first above written. This Memorandum may be executed in counterparts, each such counterpart shall be binding on both parties hereto, notwithstanding that both parties are not signatories to the same counterpart.

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**SURFACE TRANSPORTATION BOARD**





**SCHEDULE 1**

**DESCRIPTION OF RAILCARS**

Forty-Nine (49) ACF-built, 100 ton, 5250 cubic foot, covered hopper cars.

Car Numbers and Marks:

NRLX 608	NRLX 642
NRLX 609	NRLX 643
NRLX 610	NRLX 644
NRLX 612	NRLX 645
NRLX 613	NRLX 646
NRLX 614	NRLX 647
NRLX 615	NRLX 648
NRLX 616	NRLX 650
NRLX 618	NRLX 651
NRLX 619	NRLX 652
NRLX 621	NRLX 653
NRLX 622	NRLX 654
NRLX 623	NRLX 655
NRLX 624	NRLX 656
NRLX 625	NRLX 657
NRLX 626	NRLX 658
NRLX 627	NRLX 659
NRLX 629	NRLX 660
NRLX 633	NRLX 661
NRLX 635	NRLX 662
NRLX 637	NRLX 663
NRLX 638	NRLX 664
NRLX 639	NRLX 665
NRLX 640	NRLX 666
NRLX 641	