

RECORDATION NO. 25365-A FILED

JAN 19 '05 10-34 AM

SURFACE TRANSPORTATION BOARD

OF COUNSEL
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January 19, 2005

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 Supplement to Memorandum of Lease Agreement (Group 2), dated as of December 22, 2004.

The enclosed document relates to the Memorandum of Lease (Group 2) previously filed with the Board under Recordation Number 25365.

The name and address of the parties to the enclosed document are:

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

[Lessor: Siemens Financial Services, Inc.
1700 Wood Avenue South
Iselin, New Jersey 08830]

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

148 railcars within the series KBSR 10000 - KBSR 489335 and NAHX 9146 - NAHX 801147 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:

Supplement to Memorandum of Lease Agreement (Group 2).

Also enclosed is a check in the amount of \$32.00 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

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SURFACE TRANSPORTATION BOARD

SUPPLEMENT TO MEMORANDUM OF LEASE AGREEMENT

This SUPPLEMENT TO MEMORANDUM OF LEASE AGREEMENT ("Supplement") is made as of December 22, 2004, by The Andersons, Inc. ("Andersons").

WHEREAS, Andersons, as lessor, has had assigned to it the lease(s) and has purchased the rail cars ("Equipment") described in attached Exhibit A which lease(s) Andersons subsequently assigned and which Equipment Andersons subsequently sold to Siemens Financial Services Inc. Siemens leased the Equipment back to Andersons. Evidence of the leaseback from Siemens has been previously recorded with the Surface Transportation Board pursuant to 49 U.S.C. §11301 and assigned recordation number 25365;

NOW, THEREFORE, Andersons wishes to record this Supplement since the lease(s) described in Exhibit A had not previously been recorded with the Surface Transportation Board

IN WITNESS WHEREOF, the Andersons has executed or caused this Supplement be executed as of the day and year first written above.

THE ANDERSONS, INC.

By: Gary Smith
Gary Smith
Vice President, Finance and Treasurer

STATE OF OHIO)
COUNTY OF LUCAS) ss:

Before me, a Notary Public, in and for said county and state, personally appeared Gary Smith, Vice President, Finance and Treasurer of The Andersons, Inc., and he being thereunto duly authorized, did sign the foregoing instrument in behalf of said corporation and by authority of its board of directors and that the same is the free act and deed of said officer and of said corporation.

12th In Testimony Whereof, I have hereunto set my hand and official seal at Maumee, Ohio, this 12th day of January, 2005.

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.

EXHIBIT A

**Equipment Lease No.1 – Group 2
List of Subleases**

1. Lessee: Kankakee, Beaverville and Southern Railroad Company ("KSBR")
 - ~~a). Rider No. 4, Car Set No. 1, to Car Leasing Agreement No. 4826-97, dated as of October 29, 2004, between the Seller and KSBR.~~
 - b). Rider No. 5, Car Set No. 1, to Car Leasing Agreement 4826-97, dated as of October 29, 2004, between the Seller and KSBR.
 - c). Car Leasing Agreement No. 4826-97, dated as of December 4, 2000, between the Seller and KSBR.

2. Lessee: The Burlington Northern and Santa Fe Railway Company ("BNSF")
 - a). Rider No. 24 to Car Leasing Agreement No. 2019-83-02, dated as of October 25, 2004, between the Seller and BNSF.
 - b). Car Leasing Agreement No. 2019-83-02, dated as of January 1, 1997, between the Seller and BNSF.

EXHIBIT A
Equipment Schedule No. 1 - Group 2

<u>Customer Name</u>	<u>Mark</u>	<u>Number</u>	<u>AAR Car Code</u>	<u>Builder</u>	<u>Build Date</u>
Kankakee, Beaverville and Southern Railroad	KBSR	10001	C113	THRALL CAR MFG	12/1/1981
Kankakee, Beaverville and Southern Railroad	KBSR	10007	C113	INGALLS	1/1/1981
Kankakee, Beaverville and Southern Railroad	KBSR	10008	C113	INGALLS	11/1/1981
Kankakee, Beaverville and Southern Railroad	KBSR	10017	C113	INGALLS	5/1/1981
Kankakee, Beaverville and Southern Railroad	KBSR	10018	C113	INGALLS	7/1/1981
Kankakee, Beaverville and Southern Railroad	KBSR	10019	C113	INGALLS	7/1/1981
Kankakee, Beaverville and Southern Railroad	KBSR	10020	C113	INGALLS	7/1/1981
Kankakee, Beaverville and Southern Railroad	KBSR	10021	C113	INGALLS	8/1/1981
Kankakee, Beaverville and Southern Railroad	KBSR	10023	C113	INGALLS	11/1/1981
Kankakee, Beaverville and Southern Railroad	KBSR	10027	C113	BERWICK FORGE	9/1/1982
Kankakee, Beaverville and Southern Railroad	KBSR	10028	C113	INGALLS	1/1/1981
Kankakee, Beaverville and Southern Railroad	KBSR	10029	C113	INGALLS	3/1/1981
Kankakee, Beaverville and Southern Railroad	KBSR	10030	C113	BERWICK FORGE	6/1/1982
Kankakee, Beaverville and Southern Railroad	KBSR	10040	C113	BERWICK FORGE	5/1/1981
Kankakee, Beaverville and Southern Railroad	KBSR	10043	C113	BERWICK FORGE	8/1/1982
Kankakee, Beaverville and Southern Railroad	KBSR	10045	C113	BERWICK FORGE	5/1/1982
Kankakee, Beaverville and Southern Railroad	KBSR	10048	C113	BERWICK FORGE	9/1/1982
Kankakee, Beaverville and Southern Railroad	KBSR	10049	C113	INGALLS	3/1/1981
Kankakee, Beaverville and Southern Railroad	KBSR	10050	C113	#EMPTY	11/1/1980
Kankakee, Beaverville and Southern Railroad	KBSR	10051	C113	INGALLS	4/1/1981
Kankakee, Beaverville and Southern Railroad	KBSR	10052	C113	INGALLS	2/1/1960
Kankakee, Beaverville and Southern Railroad	KBSR	10055	C113	INGALLS	10/1/1981
Kankakee, Beaverville and Southern Railroad	KBSR	63977	C113	INGALLS	3/1/1981
Kankakee, Beaverville and Southern Railroad	KBSR	63994	C113	INGALLS	3/1/1981
Kankakee, Beaverville and Southern Railroad	KBSR	64002	C113	INGALLS	3/1/1981
Kankakee, Beaverville and Southern Railroad	KBSR	64061	C113	INGALLS	4/1/1981
Kankakee, Beaverville and Southern Railroad	KBSR	64122	C113	INGALLS	4/1/1981
Kankakee, Beaverville and Southern Railroad	KBSR	64136	C113	INGALLS	4/1/1981
Kankakee, Beaverville and Southern Railroad	KBSR	64146	C113	INGALLS	3/1/1981
Kankakee, Beaverville and Southern Railroad	KBSR	64199	C113	INGALLS	5/11/1981
Kankakee, Beaverville and Southern Railroad	KBSR	64251	C113	INGALLS	3/1/1981
Kankakee, Beaverville and Southern Railroad	KBSR	64252	C113	INGALLS	3/1/1981
Kankakee, Beaverville and Southern Railroad	KBSR	65020	C113	INGALLS	10/1/1981
Kankakee, Beaverville and Southern Railroad	KBSR	252921	C113	PULLMAN CO.	1/1/1980
Kankakee, Beaverville and Southern Railroad	KBSR	253002	C113	PULLMAN CO.	1/1/1980
Kankakee, Beaverville and Southern Railroad	KBSR	477520	C113	INGALLS	2/1/1980
Kankakee, Beaverville and Southern Railroad	KBSR	477526	C113	INGALLS	2/1/1980
Kankakee, Beaverville and Southern Railroad	KBSR	477528	C113	INGALLS	2/1/1980
Kankakee, Beaverville and Southern Railroad	KBSR	477529	C113	INGALLS	2/1/1980
Kankakee, Beaverville and Southern Railroad	KBSR	477533	C113	INGALLS	2/1/1980
Kankakee, Beaverville and Southern Railroad	KBSR	477542	C113	INGALLS	2/1/1980
Kankakee, Beaverville and Southern Railroad	KBSR	477546	C113	INGALLS	2/1/1980
Kankakee, Beaverville and Southern Railroad	KBSR	477554	C113	INGALLS	3/1/1980
Kankakee, Beaverville and Southern Railroad	KBSR	477559	C113	INGALLS	2/1/1980
Kankakee, Beaverville and Southern Railroad	KBSR	477564	C113	INGALLS	2/1/1980
Kankakee, Beaverville and Southern Railroad	KBSR	477568	C113	INGALLS	3/1/1980
Kankakee, Beaverville and Southern Railroad	KBSR	477574	C113	INGALLS	2/1/1980
Kankakee, Beaverville and Southern Railroad	KBSR	477588	C113	INGALLS	2/1/1980
Kankakee, Beaverville and Southern Railroad	KBSR	481046	C113	PULLMAN CO.	4/1/1979
Kankakee, Beaverville and Southern Railroad	KBSR	481098	C113	PULLMAN CO.	4/1/1979
Kankakee, Beaverville and Southern Railroad	KBSR	482558	C113	INGALLS	1/1/1980
Kankakee, Beaverville and Southern Railroad	KBSR	482632	C113	INGALLS	2/1/1980
Kankakee, Beaverville and Southern Railroad	KBSR	483458	C113	PORTEX	2/11/1980
Kankakee, Beaverville and Southern Railroad	KBSR	483491	C113	PORTEX	3/1/1980
Kankakee, Beaverville and Southern Railroad	KBSR	483497	C113	PORTEX	3/1/1980
Kankakee, Beaverville and Southern Railroad	KBSR	483503	C113	PORTEX	3/1/1980

EXHIBIT A
Equipment Schedule No. 1 -Group 2

<u>Customer Name</u>	<u>Mark</u>	<u>Number</u>	<u>AAR Car Code</u>	<u>Builder</u>	<u>Build Date</u>
Kankakee, Beaverville and Southern Railroad	KBSR	483645	C113	PORTEX	3/1/1980
Kankakee, Beaverville and Southern Railroad	KBSR	483649	C113	PORTEX	3/1/1980
Kankakee, Beaverville and Southern Railroad	KBSR	485067	C113	PORTW	8/1/1980
Kankakee, Beaverville and Southern Railroad	KBSR	485539	C113	INGALLS	12/1/1980
Kankakee, Beaverville and Southern Railroad	KBSR	486458	C113	INGALLS	3/1/1980
Kankakee, Beaverville and Southern Railroad	KBSR	488065	C113	PULLMAN CO.	4/1/1979
Kankakee, Beaverville and Southern Railroad	KBSR	488071	C113	INGALLS	8/1/1981
Kankakee, Beaverville and Southern Railroad	KBSR	488072	C113	BERWICK FORGE	3/1/1982
Kankakee, Beaverville and Southern Railroad	KBSR	488086	C113	INGALLS	3/1/1981
Kankakee, Beaverville and Southern Railroad	KBSR	488088	C113	BERWICK FORGE	8/1/1982
Kankakee, Beaverville and Southern Railroad	KBSR	489297	C113	SOUTHEASTERN	1/1/1984
Kankakee, Beaverville and Southern Railroad	KBSR	489335	C113	SOUTHEASTERN	11/1/1983
Kankakee, Beaverville and Southern Railroad	KBSR	10000	C113	BERWICK FORGE	4/1/1982
Kankakee, Beaverville and Southern Railroad	KBSR	10006	C113	INGALLS	1/1/1981
Kankakee, Beaverville and Southern Railroad	KBSR	10022	C113	INGALLS	11/1/1981
Kankakee, Beaverville and Southern Railroad	KBSR	10024	C113	BERWICK FORGE	8/1/1982
Kankakee, Beaverville and Southern Railroad	KBSR	10060	C113	BERWICK FORGE	7/1/1982
Kankakee, Beaverville and Southern Railroad	KBSR	10061	C113	INGALLS	9/1/1980
Kankakee, Beaverville and Southern Railroad	KBSR	488002	C113	BERWICK FORGE	4/1/1982
Kankakee, Beaverville and Southern Railroad	KBSR	488003	C113	BERWICK FORGE	7/1/1982
Kankakee, Beaverville and Southern Railroad	KBSR	488004	C113	BERWICK FORGE	7/1/1982
Kankakee, Beaverville and Southern Railroad	KBSR	488005	C113	INGALLS	1/1/1980
Kankakee, Beaverville and Southern Railroad	KBSR	488006	C113	INGALLS	1/1/1980
Kankakee, Beaverville and Southern Railroad	KBSR	488007	C113	BERWICK FORGE	6/1/1982
Kankakee, Beaverville and Southern Railroad	KBSR	488008	C113	BERWICK FORGE	4/1/1982
Kankakee, Beaverville and Southern Railroad	KBSR	488010	C113	SOUTHEASTERN	6/1/1984
Kankakee, Beaverville and Southern Railroad	KBSR	488011	C113	SOUTHEASTERN	6/1/1984
Kankakee, Beaverville and Southern Railroad	KBSR	488013	C113	#EMPTY	11/1/1980
Kankakee, Beaverville and Southern Railroad	KBSR	488014	C113	#EMPTY	12/1/1980
Kankakee, Beaverville and Southern Railroad	KBSR	488015	C113	BERWICK FORGE	4/1/1982
Kankakee, Beaverville and Southern Railroad	KBSR	488016	C113	BERWICK FORGE	4/1/1982
Kankakee, Beaverville and Southern Railroad	KBSR	488017	C113	BERWICK FORGE	5/1/1982
Kankakee, Beaverville and Southern Railroad	KBSR	488018	C113	BERWICK FORGE	5/1/1982
Kankakee, Beaverville and Southern Railroad	KBSR	488019	C113	BERWICK FORGE	5/1/1982
Kankakee, Beaverville and Southern Railroad	KBSR	488020	C113	BERWICK FORGE	5/1/1982
Kankakee, Beaverville and Southern Railroad	KBSR	488021	C113	BERWICK FORGE	5/1/1982
Kankakee, Beaverville and Southern Railroad	KBSR	488022	C113	BERWICK FORGE	5/1/1982
Kankakee, Beaverville and Southern Railroad	KBSR	488023	C113	BERWICK FORGE	8/1/1982
Kankakee, Beaverville and Southern Railroad	KBSR	488025	C113	BERWICK FORGE	7/1/1982
Kankakee, Beaverville and Southern Railroad	KBSR	488026	C113	BERWICK FORGE	7/1/1982
Kankakee, Beaverville and Southern Railroad	KBSR	488027	C113	BERWICK FORGE	7/1/1982
Kankakee, Beaverville and Southern Railroad	KBSR	488028	C113	BERWICK FORGE	7/1/1982
Kankakee, Beaverville and Southern Railroad	KBSR	488029	C113	BERWICK FORGE	7/1/1982
Kankakee, Beaverville and Southern Railroad	KBSR	488030	C113	BERWICK FORGE	7/1/1982
Kankakee, Beaverville and Southern Railroad	KBSR	488031	C113	BERWICK FORGE	7/1/1982
Kankakee, Beaverville and Southern Railroad	KBSR	488032	C113	BERWICK FORGE	7/1/1982
Kankakee, Beaverville and Southern Railroad	KBSR	488033	C113	BERWICK FORGE	7/1/1982
Kankakee, Beaverville and Southern Railroad	KBSR	488059	C113	INGALLS	12/1/1980
Kankakee, Beaverville and Southern Railroad	KBSR	488060	C113	BERWICK FORGE	7/1/1982
Kankakee, Beaverville and Southern Railroad	KBSR	488061	C113	BERWICK FORGE	7/1/1982
Kankakee, Beaverville and Southern Railroad	KBSR	488064	C113	TRINITY	9/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	9146	C113	PULLMAN CO.	4/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	10686	C113	SOUTHEASTERN	6/1/1984
The Burlington Northern Santa Fe Railroad	NAHX	11015	C113		10/1/1978
The Burlington Northern Santa Fe Railroad	NAHX	11017	C113		10/1/1978
The Burlington Northern Santa Fe Railroad	NAHX	15682	C113	PULLMAN CO.	11/1/1974

EXHIBIT A
Equipment Schedule No. 1 - Group 2

<u>Customer Name</u>	<u>Mark</u>	<u>Number</u>	<u>AAR Car Code</u>	<u>Builder</u>	<u>Build Date</u>
The Burlington Northern Santa Fe Railroad	NAHX	15686	C113	PULLMAN CO.	11/1/1974
The Burlington Northern Santa Fe Railroad	NAHX	15711	C113	PULLMAN CO.	11/1/1974
The Burlington Northern Santa Fe Railroad	NAHX	15721	C113	PULLMAN CO.	11/1/1974
The Burlington Northern Santa Fe Railroad	NAHX	15774	C113	PULLMAN CO.	12/1/1974
The Burlington Northern Santa Fe Railroad	NAHX	15785	C113	PULLMAN CO.	12/1/1974
The Burlington Northern Santa Fe Railroad	NAHX	15789	C113	PULLMAN CO.	12/1/1974
The Burlington Northern Santa Fe Railroad	NAHX	15793	C113	PULLMAN CO.	12/1/1974
The Burlington Northern Santa Fe Railroad	NAHX	50352	C113	PULLMAN CO.	3/1/1972
The Burlington Northern Santa Fe Railroad	NAHX	52926	C113	PULLMAN CO.	3/1/1973
The Burlington Northern Santa Fe Railroad	NAHX	52978	C113	PULLMAN CO.	3/1/1973
The Burlington Northern Santa Fe Railroad	NAHX	53758	C113	NACCO	11/1/1973
The Burlington Northern Santa Fe Railroad	NAHX	56166	C113	PULLMAN CO.	8/1/1974
The Burlington Northern Santa Fe Railroad	NAHX	56171	C113	PULLMAN CO.	8/1/1974
The Burlington Northern Santa Fe Railroad	NAHX	56173	C113	PULLMAN CO.	8/1/1974
The Burlington Northern Santa Fe Railroad	NAHX	190354	C113	BERWICK FORGE	4/1/1981
The Burlington Northern Santa Fe Railroad	NAHX	300163	C113		11/1/1980
The Burlington Northern Santa Fe Railroad	NAHX	477029	C113	NACCO	7/1/1975
The Burlington Northern Santa Fe Railroad	NAHX	478450	C113	PULLMAN CO.	8/1/1975
The Burlington Northern Santa Fe Railroad	NAHX	479584	C113	PULLMAN CO.	11/1/1978
The Burlington Northern Santa Fe Railroad	NAHX	479590	C113	PULLMAN CO.	11/1/1978
The Burlington Northern Santa Fe Railroad	NAHX	479597	C113	PULLMAN CO.	11/1/1978
The Burlington Northern Santa Fe Railroad	NAHX	479598	C113	PULLMAN CO.	11/1/1978
The Burlington Northern Santa Fe Railroad	NAHX	480843	C113	TRINITY	5/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	480845	C113	TRINITY	5/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	480870	C113	TRINITY	6/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	481074	C113	PULLMAN CO.	4/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	481799	C113	PULLMAN CO.	11/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	481808	C113	PULLMAN CO.	11/1/1979
The Burlington Northern Santa Fe Railroad	NAHX	482572	C113	INGALLS	1/1/1980
The Burlington Northern Santa Fe Railroad	NAHX	486548	C113	INGALLS	11/1/1980
The Burlington Northern Santa Fe Railroad	NAHX	487511	C113	INGALLS	7/1/1981
The Burlington Northern Santa Fe Railroad	NAHX	488668	C113	BERWICK FORGE	8/1/1982
The Burlington Northern Santa Fe Railroad	NAHX	800112	C113	PULLMAN CO.	12/1/1975
The Burlington Northern Santa Fe Railroad	NAHX	801147	C113	PULLMAN CO.	10/1/1973
The Burlington Northern Santa Fe Railroad	NAHX	15732	C113	PULLMAN CO.	11/1/1974
The Burlington Northern Santa Fe Railroad	NAHX	15767	C113	PULLMAN CO.	11/1/1974

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: _____

1/19/05



Robert W. Alvord