

RECORDATION NO. 25386-B FILED

JAN 19 '05 11-00AM

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SURFACE TRANSPORTATION BOARD

OF COUNSEL
URBAN A. LESTER

ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

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 1), dated as of December 27, 2004.

The enclosed document relates to the Memorandum of Lease (Group 1) previously filed with the Board under Recordation Number 25386.

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]

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

28 railcars within the series NATX 50267 - NATX 77500 and RTMX 2508 - RTMX 13655 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 1).

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

JAN 19 '05 11-00AM

SURFACE TRANSPORTATION BOARD

SUPPLEMENT TO MEMORANDUM OF LEASE AGREEMENT

This SUPPLEMENT TO MEMORANDUM OF LEASE AGREEMENT ("Supplement") is made as of December 27, 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 25386;

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.

In Testimony Whereof, I have hereunto set my hand and official seal at Maumee, Ohio, this 13th day of January, 2005.

Elizabeth J. Hall
Notary Public
My commission expires
ELIZABETH J. HALL
Attorney at Law
Notary Public - State of Ohio
Commission has no Expiration Date
Section 147.05 O.R.C.

EXHIBIT A

**Equipment Lease No. 1 - Group 1
List of Subleases**

1. Lessee: GE Plastics
 - a). Rider No. 69, Car Set No. 1, to Car Leasing Agreement No. 3002-83, dated as of October 22, 2004, between the Seller and GE Plastics.
 - b). Car Leasing Agreement No. 3002-83, dated as of April 18, 1986, between the Seller and GE Plastics, as successor in interest to General Electric Company.
 - c). Amendment No. 1 to Car Leasing Agreement No. 3002-83, dated as of April 18, 1986, between the Seller and GE Plastics, as successor in interest to General Electric Company.

EXHIBIT A

Equipment Schedule No. 1 - Group 1

	Customer Name	Mark	Number	AAR Car Code	Builder	Build Date
1	GE Plastics	RTMX	2508	T106	Richmond Tank Car	27760
2	GE Plastics	RTMX	12549	T107	Richmond Tank Car	28491
3	GE Plastics	RTMX	13071	T108	Richmond Tank Car	29465
4	GE Plastics	RTMX	13118	T109	Richmond Tank Car	29556
5	GE Plastics	RTMX	13129	T110	Richmond Tank Car	29221
6	GE Plastics	RTMX	13131	T111	Richmond Tank Car	29526
7	GE Plastics	RTMX	13339	T112	Richmond Tank Car	29281
8	GE Plastics	RTMX	13356	T113	Richmond Tank Car	29281
9	GE Plastics	RTMX	13397	T114	Richmond Tank Car	29281
10	GE Plastics	RTMX	13441	T115	Richmond Tank Car	30133
11	GE Plastics	RTMX	13442	T116	Richmond Tank Car	29952
12	GE Plastics	RTMX	13446	T117	Richmond Tank Car	29952
13	GE Plastics	RTMX	13604	T118	Richmond Tank Car	29952
14	GE Plastics	RTMX	16328	T119	Richmond Tank Car	29952
15	GE Plastics	RTMX	13636	T120	Richmond Tank Car	29952
16	GE Plastics	RTMX	13639	T121	Richmond Tank Car	30195
17	GE Plastics	RTMX	13655	T122	Richmond Tank Car	29952
18	GE Plastics	NATX	50267	T123	Trinity	32752
19	GE Plastics	NATX	50273	T124	Trinity	32782
20	GE Plastics	NATX	50287	T125	Trinity	32752
21	GE Plastics	NATX	50611	T126	Trinity	33208
22	GE Plastics	NATX	51055	T127	Trinity	34366
23	GE Plastics	NATX	51095	T128	Trinity	34366
24	GE Plastics	NATX	76966	T129	Union Tank Car Corp.	35735
25	GE Plastics	NATX	77413	T130	Union Tank Car Corp.	29646
26	GE Plastics	NATX	77415	T131	Union Tank Car Corp.	29646
27	GE Plastics	NATX	77416	T132	Union Tank Car Corp.	29646
28	GE Plastics	NATX	77500	T133	Richmond Tank Car	30103

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