

RECORDATION NO. 25544 FILED

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SURFACE TRANSPORTATION BOARD

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

OF COUNSEL
URBAN A. LESTER

April 12, 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 Memorandum of Assignment of Amended and Restated Lease Agreement, dated as of April 7, 2005, 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: M&T Credit Services, LLC
25 South Charles Street
Baltimore, MD 21202

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

Mr. Vernon A. Williams
April 12, 2005
Page Two

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

101 railcars within the series NRLX 57000 – NRLX 57120

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

Memorandum of Assignment of Amended and Restated Lease Agreement

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,

A handwritten signature in black ink, appearing to read 'R. Alvord', with a long horizontal stroke extending to the right.

Robert W. Alvord

RWA/anm
Enclosures

RECORDATION NO. 25344 FILED

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SURFACE TRANSPORTATION BOARD

**MEMORANDUM OF ASSIGNMENT OF AMENDED AND RESTATED
LEASE AGREEMENT**

THIS MEMORANDUM OF ASSIGNMENT OF AMENDED AND RESTATED LEASE AGREEMENT (this "Memorandum") dated as of April 7, 2005 is between M&T CREDIT SERVICES, LLC ("Assignor") and THE ANDERSONS, INC. ("Assignee").

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

A. Assignor (as successor-in-interest to Manufacturers and Traders Trust Company, successor-by-merger to Allfirst Bank), as lessor, has leased one hundred one (101) (originally one hundred seventeen (117)) covered hopper railcars identified on Schedule 1 attached hereto (the "Railcars") under that certain Amended and Restated Railcar Lease Agreement dated as of May 1, 2002 (the "Lease") to ConAgra Foods, Inc., as lessee.

B. The Lease was recorded with the Surface Transportation Board on _____ under recordation No. _____.

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 sold to Assignee all of Assignor's right, title and interest to and in the Railcars, and assigned to Assignee all of Assignor's right, title and interest in and to, and obligations 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.

[The remainder of this page has been intentionally left blank]

SCHEDULE 1

One hundred one (101), 100-ton, 5700 cubic foot covered hopper railcars bearing the following reporting marks and numbers:

NRLX	57000
NRLX	57003
NRLX	57004
NRLX	57006
NRLX	57007
NRLX	57008
NRLX	57009
NRLX	57012
NRLX	57013
NRLX	57015
NRLX	57016
NRLX	57017
NRLX	57018
NRLX	57019
NRLX	57020
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NRLX	57113
NRLX	57114
NRLX	57115
NRLX	57116
NRLX	57118
NRLX	57119
NRLX	57120

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: _____

4/12/05



Robert W. Alvord