

RECORDATION NO. 25866-A FILED

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**SURFACE TRANSPORTATION BOARD**

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September 29, 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 Master Equipment Lease Agreement, dated as of September 23, 2005, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease being filed with the Board under Recordation Number 25866.

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

Lessor: Bank of America Leasing & Capital, LLC  
One Financial Plaza  
Providence, Rhode Island 02903

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

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

105 gondola cars within the series AEX 002001 - AEX 002141 as more particularly set forth in the equipment schedule attached to the document.

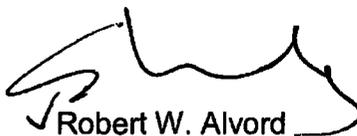
A short summary of the document to appear in the index is:

Memorandum of Master Equipment Lease Agreement.

Also enclosed is a check in the amount of \$33.00 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