

RECORDATION NO. Z5883-A FILED

OCT 04 '05 4-14 PM

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SURFACE TRANSPORTATION BOARD

OF COUNSEL
URBAN A. LESTER

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

October 4, 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 Lease Agreement, dated as of August 1, 2005 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 ____.

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

Assignee: Banc of America Leasing & Capital LLC
One Financial Plaza
Providence, RI 02903

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

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

10 railcars TAEX 160 – TAEX 169

Mr. Vernon A. Williams
October 4, 2005
Page Two

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

Memorandum of Assignment of 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 one stamped copy 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 flourish extending to the right.

Robert W. Alvord

RWA/anm
Enclosures

OCT 04 '05 4:14 PM

MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT SURFACE TRANSPORTATION BOARD

This MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT ("Assignment") is made entered into effective August 1, 2005, by and between The Andersons, Inc. ("Assignor") and Banc of America Leasing & Capital LLC ("Assignee").

WHEREAS, Assignor and CF Industries, Inc. as Lessee, have heretofore entered into that certain Full Service Lease Agreement, dated as of February 1, 1997 and Rider No. 729, dated effective April 1, 2005 (collectively, the "Lease") pertaining to the rail cars described therein ("Equipment"). Evidence of the Lease has been recorded with the Surface Transportation Board pursuant to 49 U.S.C. §11301 simultaneously with this Assignment and assigned recordation number _____.

NOW, THEREFORE, in consideration of the sum of Ten Dollars (\$10.00) in hand paid, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Assignor hereby assigns to Assignee all right, title and interest of Assignor in, to and under the Lease; and Assignee accepts such assignment.

This Assignment may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one and the same assignment.

IN WITNESS WHEREOF, the parties have executed or caused this Assignment to be executed as of the day and year first written above.

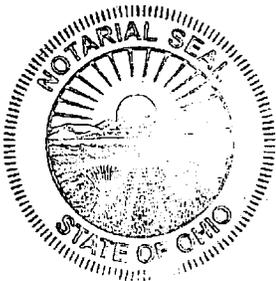
ASSIGNOR: The Andersons, Inc.

By: Richard R. George
Richard R. George
Vice President
Corporate Controller/CIO

STATE OF OHIO)
COUNTY OF LUCAS) ss:

Before me, a Notary Public, in and for said county and state, personally appeared Richard R. George 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 30th day of September, 2005.



Judy A. Baldwin
Notary Public
My commission expires

JUDY A. BALDWIN
Notary Public, State of Ohio
Commission Expires 2/01/2010

EXHIBIT "A"		
CF Industries, Inc.		
10 tank cars		
Deal #R00729		
1	TAEX	160
2	TAEX	161
3	TAEX	162
4	TAEX	163
5	TAEX	164
6	TAEX	165
7	TAEX	166
8	TAEX	167
9	TAEX	168
10	TAEX	169

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: 10/4/05



Robert W. Alvord