

DEC 09 '05

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SURFACE TRANSPORTATION BOARD

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OF COUNSEL  
URBAN A. LESTER

December 9, 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 Partial Release, dated as of November 4, 2005, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Master Equipment Lease Agreement previously filed with the Board under Recordation Number 25227.

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

Lessor: Banc of America Leasing & Capital, LLC  
One Financial Plaza  
Providence, Rhode Island 02901

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

Mr. Vernon A. Williams  
December 9, 2005  
Page 2

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

1 railcar: AEX 000148.

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

Partial Release.

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

PARTIAL RELEASE

SURFACE TRANSPORTATION BOARD

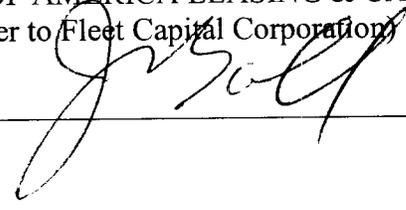
KNOW ALL MEN BY THESE PRESENTS: Banc of America Leasing & Capital, LLC (successor-by-merger to Fleet Capital Corporation) hereby releases all of its right, title and interest in and to, the railcar more specifically described as follows:

AEX 000148

The primary document(s) to which this PARTIAL release relates, are between Banc of America Leasing & Capital, LLC (successor-by-merger to Fleet Capital Corporation) (Lessor/Secured Party) and The Andersons, Inc., (Lessee/Debtor), were recorded with the Surface Transportation Board, under Recordation Number 25227 dated September 29, 2004.

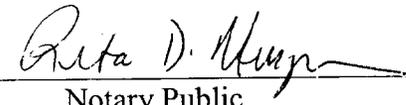
IN WITNESS WHEREOF, Banc of America Leasing & Capital, LLC (successor-by-merger to Fleet Capital Corporation) has hereunto set its name, by its proper office thereunto duly authorized, this 4th day of November, 2005.

BANC OF AMERICA LEASING & CAPITAL, LLC (successor-by-merger to Fleet Capital Corporation)

By: 

STATE OF Rhode Island )  
County of Providence ) ss

On this 1st day of December, 2005, personally appeared Joseph Ball, to me personally known, who, being duly sworn, did say that he (he/she) is the AVP of Bank of America (successor-by-merger to Fleet Capital Corporation), and that said instrument was signed by authority of its board of directors, and he (she/he) acknowledged said instrument to be the free act and deed of said corporation.

BEFORE ME:   
Notary Public