

RECORDATION NO.

26156-A
FILED

JAN 26 '06

3-25 PM

SURFACE TRANSPORTATION BOARD

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

January 26, 2006

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 Agreement, dated as of December 1, 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 _____.

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

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

Assignee: FirstMerit Bank, N.A.
106 South Mail Street
Akron, Ohio 44308

Mr. Vernon A. Williams

January 26, 2006

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

22 covered hopper cars within the series AEX 5106 - AEX 7606 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 Assignment 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

JAN 26 '06.

3-25 PM

SURFACE TRANSPORTATION BOARD

Memorandum of Assignment Agreement

This Memorandum of Assignment Agreement ("Memorandum of Assignment") made and entered into as of this 1st day of December 2005 by and between **The Andersons, Inc.** an Ohio corporation ("Assignor") and **FirstMerit Leasing Company** (a) an Ohio Corporation ("Assignee").

WITNESSETH

1. Assignor has agreed to assign to Assignee that certain Full Service Lease Agreement dated **June 19, 1995** and made effective as of **June 19, 1995**, and **Rider #RO0860**, made as of **November 8, 2005** ("Rider") between **The Andersons, Inc.** as Lessor, and **Cargill, Inc.** as Lessee, here in collectively referred to as "Lease", and as amended or revised for the twenty-two (22) used Covered Hopper Railcars bearing the railroad reporting markings set forth on Exhibit A1 hereto.
2. This Memorandum of Assignment Agreement shall be effective as of the date set forth below and shall be subject to the Lease Term, as defined in the Lease.

In Witness Whereof, the parties hereto have caused this Memorandum of Assignment to be executed and delivered by their duly authorized representatives as of the date set forth above, and shall be effective as of December 1, 2005.

FirstMerit Leasing Company
(Assignee)

The Andersons, Inc.
(Assignor)

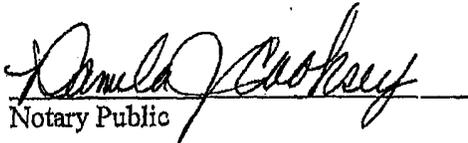
by: Stanley Hujarski
Stanley Hujarski, Treasurer

by: Gary Smith
Gary Smith, Vice President Finance and
Treasurer

STATE OF OHIO
COUNTY OF: Summit

On this 14 day of December, 2005 before me personally appeared, Stanley Hujarski to me personally known, who being by me duly sworn, says that he is the Treasurer of **First Merit Leasing Company** an Ohio Corporation, that said instrument was signed on behalf of said corporation, and he acknowledged that the execution of the foregoing instrument was the free act and deed to said corporation.

(Seal)


Notary Public

My commission expires: Pamela J. Cooksey, Notary
State of Ohio
My Commission Expires: 05/16/09

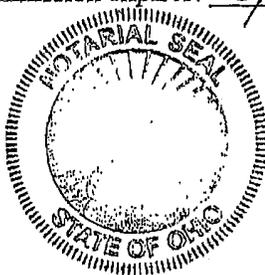
STATE OF OHIO
COUNTY OF Lucas

On this 20th day of December, 2005 before me personally appeared, Gary Smith to me personally known who being by me duly sworn says that he is the Vice President, Finance and Treasurer of **The Andersons, Inc.**, an Ohio corporation, that said instrument was signed on behalf of said corporation, and s/he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

(Seal)


Notary Public

My commission expires: 2/1/2010



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