

Mr. Vernon A. Williams
December 12, 2006
Page 2

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

24 hopper railcars within the series AEX 5367 – AEX 5456 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 Lease.

Also enclosed is a check in the amount of \$34.00 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/sem
Enclosures

RECORDATION NO. 26684-B FILED

DEC 12 '06 -3 2 5 PM

SURFACE TRANSPORTATION BOARD

MEMORANDUM OF LEASE

WITNESSETH

This Memorandum of Lease is entered into as of the 10th day of November, 2006, by and between The Andersons, Inc., an Ohio corporation, having its principal place of business at 480 W. Dussel Drive, Maumee, OH 43537 (hereinafter "Lessor") and Cereal Food Processors, Inc., a Kansas corporation, having its principal place of business at 2001 Shawnee Mission Parkway, Mission Woods, Kansas 66205 (hereinafter "Lessee").

1. Lessor and Lessee are parties to that certain Full Service Lease Agreement dated November 10, 2006 (the "Master Lease"), and Deal #R01048 dated as of November 10, 2006 (the "Schedule"), whereby Lessor leases to Lessee twenty-four (24) railcars bearing railroad reporting marks as noted on attached Exhibit "A."
2. The parties desire to execute this Memorandum for purposes of memorializing of record the Master Lease and Schedule contemplated hereby.
3. This Memorandum of Lease may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one and the same Memorandum of Lease.

[Signature Pages to Follow]

Each party, pursuant to due corporate authority, has caused this Lease to be executed by its authorized officer or other employee, and each of the undersigned declares under penalty of perjury that he or she holds the title indicated below, that the execution of this Lease was the free act of the corporation, the foregoing is true and correct and that this Lease was executed on the date indicated below.

LESSEE:

CEREAL FOOD PROCESSORS, INC.

By: Joseph Dubois
Printed
Name: JOSEPH DUBOIS

Title: DIRECTOR, TRANSPORTATION

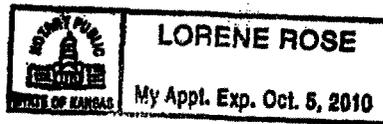
Date: 11/13/06

STATE OF Kansas

COUNTY OF Johnson SS:

The foregoing instrument was acknowledged before me this 13th day of November, 2006, by Joe Dubois, the Dir Trans of Cereal Food Processors, Inc., a Kansas corporation, on behalf of the corporation.

Lorene Rose
Notary Public



LESSOR:

THE ANDERSONS, INC.

By: Rasesh H. Shah

Printed

Name: Rasesh H. Shah

Title: President, Rail Group

Date: 11/14/06

STATE OF OHIO)

COUNTY OF LUCAS) SS:

The foregoing instrument was acknowledged before me this 14th day of November, 2006, by Rasesh H. Shah, the President, Rail Group of The Andersons, Inc., an Ohio corporation, on behalf of the corporation.

Julie Ann Dibble
Notary Public

JULIE ANN DIBBLE
Notary Public, State of Ohio
My Commission Expires 08-31-2010

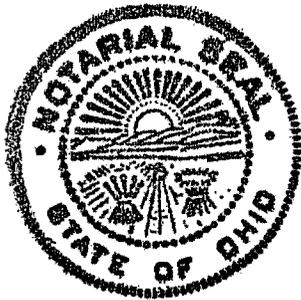


EXHIBIT A

Car List

Twenty-Four (24) Pressure Differential Hoppers

1	AEX 005367	13	AEX 005415
2	AEX 005370	14	AEX 005417
3	AEX 005372	15	AEX 005419
4	AEX 005379	16	AEX 005421
5	AEX 005390	17	AEX 005424
6	AEX 005406	18	AEX 005426
7	AEX 005408	19	AEX 005435
8	AEX 005410	20	AEX 005438
9	AEX 005411	21	AEX 005440
10	AEX 005412	22	AEX 005451
11	AEX 005413	23	AEX 005456
12	AEX 005414	24	AEX005409

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: _____

12/12/06



Robert W. Alvord