

RECORDATION NO. 26899-B FILED

APR 02 '07 -3 00 PM

SURFACE TRANSPORTATION BOARD

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

OF COUNSEL
URBAN A LESTER

April 2, 2007

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 March 30, 2007, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease which is being duly filed with the Board under Recordation Number 26899.

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

Assignee: The Fifth Third Leasing Company
The Fifth Third Center
Cincinnati, Ohio 45263

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

Mr. Vernon A. Williams

April 3, 2007

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

187 open top hopper railcars within the series AEX 011148 – AEX 011391 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 of Lease Agreement.

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 one stamped copy of the enclosed documents to the undersigned.

Very truly yours,



Robert W. Alvord

**RWA/bjg
Enclosures**

REGISTRATION 26899-B FILE

APR 02 '07 -3 00 PM

SURFACE TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT

This MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT ("Assignment") is made and entered effective as of March 30, 2007, by and between The Andersons, Inc. ("Assignor") and The Fifth Third Leasing Company ("Assignee").

WHEREAS, The Anderson, Inc., as Lessor, and Conrad Yelvington Distributors, as Lessee, have heretofore entered into that certain Full Service Lease Agreement dated April 1, 2006, and Rider Deal #R01064 made effective as of December 1, 2006 (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 26899.

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.

[Signature Pages to Follow]

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: Nicholas C. Conrad
Nicholas C. Conrad
Assistant Treasurer

STATE OF OHIO)
COUNTY OF LUCAS) ss:

Before me, a Notary Public, in and for said county and state, personally appeared Nicholas C. Conrad, Assistant Treasurer 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.

29th In Testimony Whereof, I have hereunto set my hand and official seal at Maumee, Ohio, this day of March, 2007.



Judy A. Baldwin
Notary Public
My commission expires 02/01/2010

JUDY A. BALUWIN
Notary Public, State of Ohio
Commission Expires 02/01/2010

ASSIGNEE: THE FIFTH THIRD LEASING COMPANY

By: [Signature]

Name: Robert Krefting, VP

Title: _____

STATE OF Ohio)
COUNTY OF Hamilton) ss:

Before me, a Notary Public in and for said county and state, personally appeared Robert Krefting, the VICE PRESIDENT of FRONTIER LEASING CORP corporation, who acknowledged that he/she being thereunto duly authorized, did sign the foregoing instrument in behalf of said corporation and by authority of its Board of Directors on behalf of the corporation 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 Columbus, Ohio this 30th day of March, 2007.

[Signature]
Notary Public

My Commission Expires: 2/28/11



EQUIPMENT

Conrad Yelvington R01064

1	AEX 011148	39	AEX 011214	77	AEX 011263	115	AEX 011311	153	AEX 011356
2	AEX 011150	40	AEX 011215	78	AEX 011264	116	AEX 011312	154	AEX 011357
3	AEX 011151	41	AEX 011216	79	AEX 011265	117	AEX 011314	155	AEX 011358
4	AEX 011153	42	AEX 011217	80	AEX 011266	118	AEX 011316	156	AEX 011359
5	AEX 011156	43	AEX 011218	81	AEX 011269	119	AEX 011317	157	AEX 011360
6	AEX 011157	44	AEX 011219	82	AEX 011270	120	AEX 011318	158	AEX 011361
7	AEX 011160	45	AEX 011220	83	AEX 011271	121	AEX 011319	159	AEX 011362
8	AEX 011161	46	AEX 011221	84	AEX 011272	122	AEX 011320	160	AEX 011363
9	AEX 011164	47	AEX 011222	85	AEX 011273	123	AEX 011321	161	AEX 011364
10	AEX 011165	48	AEX 011225	86	AEX 011275	124	AEX 011323	162	AEX 011365
11	AEX 011166	49	AEX 011226	87	AEX 011276	125	AEX 011324	163	AEX 011366
12	AEX 011168	50	AEX 011228	88	AEX 011278	126	AEX 011325	164	AEX 011367
13	AEX 011169	51	AEX 011229	89	AEX 011279	127	AEX 011326	165	AEX 011368
14	AEX 011171	52	AEX 011232	90	AEX 011280	128	AEX 011327	166	AEX 011370
15	AEX 011172	53	AEX 011234	91	AEX 011281	129	AEX 011328	167	AEX 011371
16	AEX 011173	54	AEX 011236	92	AEX 011282	130	AEX 011329	168	AEX 011372
17	AEX 011175	55	AEX 011237	93	AEX 011283	131	AEX 011330	169	AEX 011373
18	AEX 011177	56	AEX 011238	94	AEX 011284	132	AEX 011331	170	AEX 011374
19	AEX 011178	57	AEX 011239	95	AEX 011285	133	AEX 011332	171	AEX 011375
20	AEX 011179	58	AEX 011240	96	AEX 011286	134	AEX 011333	172	AEX 011376
21	AEX 011180	59	AEX 011241	97	AEX 011287	135	AEX 011334	173	AEX 011377
22	AEX 011181	60	AEX 011242	98	AEX 011289	136	AEX 011335	174	AEX 011378
23	AEX 011182	61	AEX 011243	99	AEX 011290	137	AEX 011336	175	AEX 011379
24	AEX 011186	62	AEX 011245	100	AEX 011291	138	AEX 011337	176	AEX 011380
25	AEX 011187	63	AEX 011247	101	AEX 011292	139	AEX 011341	177	AEX 011381
26	AEX 011189	64	AEX 011248	102	AEX 011293	140	AEX 011342	178	AEX 011382
27	AEX 011191	65	AEX 011250	103	AEX 011294	141	AEX 011343	179	AEX 011383
28	AEX 011192	66	AEX 011251	104	AEX 011295	142	AEX 011345	180	AEX 011384
29	AEX 011200	67	AEX 011252	105	AEX 011296	143	AEX 011346	181	AEX 011385
30	AEX 011201	68	AEX 011253	106	AEX 011297	144	AEX 011347	182	AEX 011386
31	AEX 011204	69	AEX 011254	107	AEX 011298	145	AEX 011348	183	AEX 011387
32	AEX 011206	70	AEX 011255	108	AEX 011300	146	AEX 011349	184	AEX 011388
33	AEX 011207	71	AEX 011256	109	AEX 011302	147	AEX 011350	185	AEX 011389
34	AEX 011208	72	AEX 011257	110	AEX 011304	148	AEX 011351	186	AEX 011390
35	AEX 011209	73	AEX 011258	111	AEX 011305	149	AEX 011352	187	AEX 011391
36	AEX 011210	74	AEX 011259	112	AEX 011306	150	AEX 011353		
37	AEX 011211	75	AEX 011261	113	AEX 011309	151	AEX 011354		
38	AEX 011213	76	AEX 011262	114	AEX 011310	152	AEX 011355		

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:

4/2/07



Robert W. Alvord