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SURFACE TRANSPORTATION BOARD

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

OF COUNSEL
URBAN A. LESTER

April 13, 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 Agreement, dated as of December 1, 2004, 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 25341.

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 Leasing Company
c/o FirstMerit Bank
106 South Main Street
Akron, Ohio 44308

Mr. Vernon A. Williams
April 13, 2007,
Page 2

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

33 covered hopper cars, 32 within the series AEX 407 - AEX 1312 as more particularly set forth in the equipment schedule attached to the document, and AEX 248613.

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 \$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

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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, 2004 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 November 16, 2004 and made effective as of December 1, 2004, and Rider #ROO314, made as of November 16, 2004 ("Rider") between **The Andersons, Inc.** as Lessor, and **Perdue Farms Incorporated** as Lessee, here in collectively referred to as "Lease", and as amended or revised for the thirty-three (33) used Covered Hopper Railcars bearing the railroad reporting makings 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, 2004.

FirstMerit Leasing Company
(Assignee)

The Andersons, Inc.
(Assignor)

By: STANLEY T. HODARSKI

By: Garry Smith

Its: Stanley Hodarski

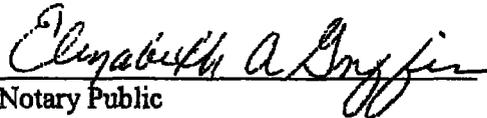
Its: V. L. Kin, Jr. Treas

TREASURER

STATE OF OHIO
COUNTY OF: Summit

On this 23rd day of November, 2004 before me personally appeared, Stanley J. Hujarski to me personally known, who being by me duly sworn, says that he is the Treasurer of FirstMerit 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: 10-4-09

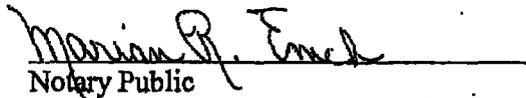
Elizabeth A. Griffin, Notary
State of Ohio
My Commission Expires: 10/04/09

STATE OF OHIO
COUNTY OF Lucas

On November 24, 2004 before me personally appeared, Gary Smith to me personally known who being by me duly sworn says that he is the Vice President - Finance & 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: January 19, 2009

MARIAN R. EMCH
Notary Public, State of Ohio
Commission Expires: 1-19-2009

~~CS~~ INITIAL HERE

EXHIBIT A1

Reference Master Equipment Lease dated April 1, 2004 and the related Schedule A dated December 1, 2004 between The Andersons, Inc. (Lessee) and FirstMerit Leasing Company (Lessor) and the related Bill of Sale dated December 1, 2004 between The Andersons, Inc. and FirstMerit Leasing Company. Also reference Assignment of Subleases (Non-Notification) and Memorandum of Rail Car Lease Agreement dated December 1, 2004.

Thirty-three (33) 30 4600 c.f. - 4750 c.f., 263 GRW 100 Ton - Covered Hopper Cars

CAR NUMBERS

- | | |
|------------|------------|
| AEX 000407 | AEX 000998 |
| AEX 000577 | AEX 000999 |
| AEX 000579 | AEX 001001 |
| AEX 000582 | AEX 001128 |
| AEX 000613 | AEX 001134 |
| AEX 000615 | AEX 001136 |
| AEX 000616 | AEX 001142 |
| AEX 000625 | AEX 001150 |
| AEX 000630 | AEX 001165 |
| AEX 000632 | AEX 001199 |
| AEX 000633 | AEX 001201 |
| AEX 000638 | AEX 001207 |
| AEX 000642 | AEX 001227 |
| AEX 000649 | AEX 001259 |
| AEX 000666 | AEX 001312 |
| AEX 000668 | AEX 248613 |
| AEX 000982 | |

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:

4/13/07



Robert W. Alvord