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

OF COUNSEL
URBAN A. LESTER

RECORDATION NO. 25703 ^C FILED

October 1, 2007

OCT 01 '07 -8 19 AM

SURFACE TRANSPORTATION BOARD

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 Partial Release, dated as of September 20, 2007, 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 25703-A.

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

Lessor: Banc of America Leasing & Capital, LLC (successor-
by-merger to Fleet Capital Corporation)
One Financial Plaza
Providence, RI 02901

[Lessee: The Andersons, Inc
480 W. Dussel Drive
Maumee, OH 43537]

Mr. Vernon A. Williams
October 1, 2007
Page 2

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

1 railcar RELEASED: ICE 24017.

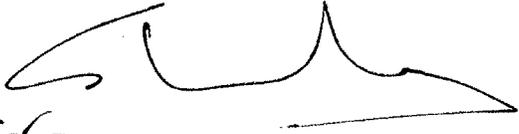
A short summary of the document to appear in the index is:

Partial Release.

Also enclosed is a check in the amount of \$35.00 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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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 railcars more specifically described as follows:

ICE 24017

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) and The Andersons, Inc. (Lessee), was recorded with the Surface Transportation Board, under Recordation Number 25703-A dated July 11, 2005.

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 20th day of September 2007.

Banc of America Leasing & Capital, LLC
Successor-By-Merger to Fleet Capital Corporation

By: Sandra Buonaut

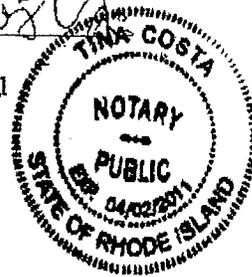
STATE OF Rhode Island
County of Providence

On this 20th day of September 2007, personally appeared Sandra Buonaiuto to me personally known, who, being duly sworn, did say that she is the Vice President of Banc of America Leasing & Capital, LLC Successor-By-Merger To Fleet Capital Corporation and that said instrument was signed by authority of its board of directors, and she acknowledged said instrument to be the free act and deed of said corporation.

BEFORE ME:

Tina Costa

Notary Public
Expiration: 04/02/2011



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: 10/1/07



Robert W. Alvord