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IRBANA LESTER

RECORDATION NO. 27201 FILED

OCT 11 '07 -3 0 0 PM

SURFACE TRANSPORTATION BOARD

October 11, 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 Lease, dated as of September 26, 2007, a primary document as defined in the Board's Rules for the Recordation of Documents.

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

Lessor: The Andersons, Inc.  
480 W. Dussel Drive  
Maumee, OH 43537

Lessee: The Procter & Gamble Distributing LLC  
8500 Governor's Hill Drive  
Cincinnati, OH 45249-1373

Mr. Vernon A. Williams  
October 11, 2007  
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A description of the railroad equipment covered by the enclosed document is:

38 hopper railcars: AEX 11960, AEX 241520, AEX 256363, AEX 488680 and within the series AEX 455 – AEX 1409 and AEX 7486 – AEX 7515 as more particularly set forth in the attachment 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 \$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

RECORDATION NO. 27204 FILED

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SURFACE TRANSPORTATION BOARD

**MEMORANDUM OF LEASE**

**WITNESSETH**

This Memorandum of Lease is entered into as of the 26 day of September, 2007, by and between The Andersons, Inc., an Ohio corporation, having its principal place of business at 480 W. Dussel Drive, Maumee, Ohio 43537 (hereinafter "Lessor") and The Procter & Gamble Distributing LLC formerly known as The Procter & Gamble Distributing Company, a Delaware limited liability company, having its principal place of business at 8500 Governor's Hill Drive, Cincinnati, Ohio 45249-1373 (hereinafter "Lessee").

1. Lessor and Lessee are parties to that certain Full Service Lease Agreement dated effective as of April 1, 2006 (the "Master Lease"), and Deal #R00955 dated effective as of April 1, 2006, which was amended as of September 1, 2007 (the "Schedule"), whereby Lessor leases to Lessee thirty-eight (38) 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:**

**THE PROCTER & GAMBLE DISTRIBUTING LLC**

By: *Nancy Gester*  
Printed Name: Nancy Gester  
Title: Purchasing Group Manager  
Date: 9/26/07

STATE OF Ohio

COUNTY OF Butler SS:

The foregoing instrument was acknowledged before me this 26 day of Sept, 2007, by Nancy Gester, the Purchasing Group Manager of The Procter & Gamble Distributing LLC, a Delaware limited liability company, on behalf of the company.

*Yvonne Schoppa (Hoskins)*  
Notary Public



Yvonne Hoskins  
Notary Public, State of Ohio  
My Commission Expires  
5-20-2008

LESSOR:

THE ANDERSONS, INC.

By: Rasesh H. Shah  
Printed  
Name: Rasesh H. Shah

Title: President, Rail Group

Date: 9/27/07

STATE OF OHIO )

COUNTY OF LUCAS ) SS:

The foregoing instrument was acknowledged before me this 27<sup>th</sup> day of September, 2007, by Rasesh H. Shah, the President, Rail Group of The Andersons, Inc., an Ohio corporation, on behalf of the corporation.



Julie Ann Dibble  
Julie Ann Dibble  
Notary Public, State of Ohio  
My Commission Expires 08-20-2010

**EXHIBIT A  
Car List**

**Thirty-Eight (38) Covered Hoppers**

1	AEX 000455	20	AEX 001209
2	AEX 000482	21	AEX 001213
3	AEX 000483	22	AEX 001222
4	AEX 000491	23	AEX 001230
5	AEX 000498	24	AEX 001239
6	AEX 000576	25	AEX 001251
7	AEX 000617	26	AEX 001378
8	AEX 000635	27	AEX 001409
9	AEX 000639	28	AEX 007486
10	AEX 000650	29	AEX 007489
11	AEX 000945	30	AEX 007495
12	AEX 001124	31	AEX 007498
13	AEX 001149	32	AEX 007506
14	AEX 001168	33	AEX 007509
15	AEX 001175	34	AEX 007515
16	AEX 001182	35	AEX 011960
17	AEX 001191	36	AEX 241520
18	AEX 001193	37	AEX 256363
19	AEX 001208	38	AEX 488680

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: 10/11/07

  
\_\_\_\_\_  
Robert W. Alvord