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OF COUNSEL
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RECORDATION NO. 26156-C FILED

February 29, 2008

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SURFACE TRANSPORTATION BOARD

Anne K. Quinlan, Esquire
Acting Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423-0001

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of an Amendment, dated as of February 27, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Assignment Agreement previously filed with the Board under Recordation Number 26156-A.

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

Assignee: FirstMerit Bank, NA
106 South Mail Street
Akron, OH 44308

Assignor: The Andersons Inc
480 West Dussel Drive
Maumee, OH 43537]

Anne K. Quinlan, Esquire
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A description of the railroad equipment covered by the enclosed document is:

2 railcars destroyed and replaced: AEX 7566 destroyed (replaced with AEX 7319) and AEX 7598 destroyed (replaced with AEX 9049).

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

Amendment.

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,

A handwritten signature in black ink, appearing to read 'Robert W. Alvord', with a stylized flourish at the end.

Robert W. Alvord

RWA/sem
Enclosures

FEB 29 '08

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SURFACE TRANSPORTATION BOARD

AMENDMENT

WHEREAS a Memorandum of Assignment Agreement was filed between The Andersons, Inc., (Assignor) and FirstMerit Leasing Company (Assignee) under Recordation No. 26156-A dated 1/26/06

WHEREAS destroyed railcar AEX 7566 in the above-referenced Memorandum of Assignment Agreement will be replaced with railcar AEX 7319

WHEREAS destroyed railcar AEX 7598 in the above-referenced Memorandum of Assignment Agreement will be replaced with railcar AEX 9049

This Memorandum of Assignment Agreement will be amended as set forth above, effective as of the date set forth below:

FirstMerit Leasing Company
(Assignee)

The Andersons, Inc.
(Assignor)

By: Stanley Hujarski
Stanley Hujarski, Treasurer

By: Gary Smith
Gary Smith, V.P., Finance & Treasurer

DATE: February 27, 2008

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: 2/29/08



Robert W. Alvord