

RECORDATION NO. 25601 -B
FILED

MAR 28 '08 -1 00 PM

SURFACE TRANSPORTATION BOARD
OF COUNSEL
URBAN A LESTER

ALVORD AND ALVORD
ATTORNEYS AT LAW
1050 SEVENTEENTH STREET, N.W.
SUITE 301
WASHINGTON, D.C.
20036

(202) 393-2266
FAX (202) 393-2156
E-MAIL alvordlaw@aol.com

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

March 28, 2008

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 a Full Release, dated as of March 25, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Security Agreement and Collateral Assignment previously filed with the Board under Recordation Number 25601-A.

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

Lessor Party: First Merit Leasing Company.
106 South Main Street
Akron, OH 44308

[Lessee: The Andersons, Inc.
480 W. 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:

16 railcars RELEASED within the series BAEX 180 - BAEX 256 as more particularly set forth in the attachment to the document.

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

Full 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,

A handwritten signature in black ink, appearing to read "Robert W. Alvord". The signature is fluid and cursive, with a long horizontal stroke at the end.

Robert W. Alvord

RWA/sem
Enclosures

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FULL RELEASE

SURFACE TRANSPORTATION BOARD

KNOW ALL MEN BY THESE PRESENTS: First Merit Leasing Company hereby releases all of its right, title and interest in and to, the railcars more specifically described as follows:

See Exhibit A

The primary document(s) to which this FULL RELEASE relates, are between First Merit Leasing Company (Lessor Party) and The Andersons, Inc. (Lessee), were recorded with the Surface Transportation Board, under Recordation Number 25601-A dated May 24, 2005.

IN WITNESS WHEREOF, First Merit Leasing Company has hereunto set its name, by its proper office thereunto duly authorized, this 25th day of MARCH 2008.

FIRST MERIT LEASING COMPANY

By: Stanley J. Hujarshi

STATE OF Ohio)
County of Summit) SS

On this 25th day of March 2008, personally appeared Stanley Hujarshi to me personally known, who, being duly sworn, did say that he (he/she) is the Treasurer of First Merit Leasing Company and that said instrument was signed by authority of its board of directors, and he (she/he) acknowledged said instrument to be the free act and deed of said corporation.

BEFORE ME: Julia Marzano
Notary Public

Expiration: 11/28/2009

Julia Marzano, Notary
State of Ohio

Julia Marzano, Notary
State of Ohio
My Commission Expires: 11/28/09

EXHIBIT A

**BAEX 000180
BAEX 000205
BAEX 000207
BAEX 000208
BAEX 000216
BAEX 000218
BAEX 000221
BAEX 000226
BAEX 000234
BAEX 000237
BAEX 000238
BAEX 000239
BAEX 000245
BAEX 000254
BAEX 000255
BAEX 000256**

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: 3/29/08



Robert W. Alvord