

RECORDATION UNIT

12687-J
FILED

JUN 30 '08 -8 00 AM

SURFACE TRANSPORTATION BOARD

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

OF COUNSEL
URBAN A. LESTER

June 30, 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 Memorandum of Assignment and Assumption Agreement, dated as of June 26, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the documents previously filed with the Board under Recordation Numbers 12687.

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

Assignor: General Electric Capital Corporation
201 High Ridge Road
Stamford, CT 06905

Assignee: 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:

39 locomotives: BNSF 2700 - BNSF 2739 (excluding BNSF 2729).

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

Memorandum of Assignment and Assumption Agreement.

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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MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT SURFACE TRANSPORTATION BOARD

This Memorandum of Assignment and Assumption Agreement is made and entered into on June 26, 2008 by and between General Electric Capital Corporation, a Delaware corporation (the "Assignor"), and The Andersons, Inc., a Delaware corporation (the "Assignee").

WITNESSETH:

WHEREAS, Assignor and State Street Bank and Trust Company ("State Street"), a Massachusetts Trust Company (as successor-in-interest to The Connecticut Bank and Trust Company), not in its individual capacity, but solely as trustee, were parties to that certain Trust Agreement dated as of October 1, 1980 (the "Trust Agreement"), entered into in connection with the lease of some of the units of equipment;

WHEREAS, pursuant to the Revocation of Trust and Transfer of Trust Estate dated as of February 2, 2000, between Assignor and State Street Bank, Assignor exercised its right under the Trust Agreement to revoke the trust granted thereunder and Trustee sold, transferred, conveyed, assigned and delivered to the Assignor all property, proceeds and rights comprising the trust estate; and

WHEREAS, the BNSF Railway Company, as lessee, has duly exercised its renewal option under Section 16.1(a) of that certain Lease described in Exhibit A attached hereto (the "Lease"), with respect to the First Renewal Period (as defined therein) pursuant to the First Extension of Amended and Restated Lease of Railroad Equipment dated as of October 25, 2006, between BNSF Railway Company and Assignor, and as such, the term of the Lease has been extended until January 2, 2014.

NOW THEREFORE, the parties agree as follows:

The undersigned have entered into that certain Assignment and Assumption Agreement (the "Assignment"), dated as of June 26, 2008, whereby the Assignor has agreed to assign to the Assignee and the Assignee has agreed to assume from the Assignor the Lease.

This Memorandum may be executed by the parties hereto in separate counterparts, each of which when so executed and delivered shall be an original, but all such counterparts shall together constitute the same instrument. Nothing in this Memorandum shall amend or supersede any provision of the Assignment.

[Signature Page Follows]

IN WITNESS WHEREOF, the parties hereto have each caused this memorandum to be duly executed by their respective officers duly authorized as of the date hereof.

**GENERAL ELECTRIC CAPITAL
CORPORATION**

THE ANDERSONS, INC.

By: T. Rodney Simons
Name: T. Rodney Simons
Title: Attorney-in-Fact

By: _____
Name: Gary Smith
Title:

State of Connecticut)

County of Fairfield)

On this, the 25th day of June, 2008, before me, a Notary Public in and for said County and State, personally appeared T. Rodney Sirmons, an Attorney-In-Fact of General Electric Capital Corporation, who acknowledged himself to be a duly authorized officer of General Electric Capital Corporation, and that, as such officer, being authorized to do so, he executed the foregoing instrument for the purposes therein contained.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

DIANE MARIE SIMALCHIK
NOTARY PUBLIC
MY COMMISSION EXPIRES NOV. 30, 2010

Diane Marie Simalchik
Name: Diane Marie Simalchik
Notary Public

My Commission Expires: November 30, 2010
Residing in: Norwalk, CT

IN WITNESS WHEREOF, the parties hereto have each caused this memorandum to be duly executed by their respective officers duly authorized as of the date hereof.

**GENERAL ELECTRIC CAPITAL
CORPORATION**

THE ANDERSONS, INC.

By: _____
Name: T. Rodney Simons
Title: Attorney-in-Fact

By: Gary Smith
Name: Gary Smith
Title: Vice President, Finance & Treasurer

State of OHIO)
County of LUCAS)

On this, the 25th day of June, 2008, before me, a Notary Public in and for said County and State, personally appeared Gary Smith, a Vice President, Finance & Treasurer of The Andersons, Inc., who acknowledged himself to be a duly authorized officer of The Andersons, Inc., and that, as such officer, being authorized to do so, he executed the foregoing instrument for the purposes therein contained.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.



Judy A. Baldwin
Name: Judy A. Baldwin
Notary Public

My Commission Expires: 02/01/2010
Residing in: Wood County

EXHIBIT A
RAILROAD CAR LEASES

Lease of Railroad Equipment dated as of October 1, 1980 between Burlington Northern, Inc. and The Connecticut Bank and Trust Company, as amended by, the Amendment and Extension to Lease of Railroad Equipment dated as of December 15, 1997 between The Burlington Northern and Santa Fe Railway Company and State Street Bank and Trust Company; and the Amended and Restated Lease of Railroad Equipment dated as of January 3, 2000 between The Burlington Northern and Santa Fe Railway Company and General Electric Capital Corporation (as successor-in-interest to State Street Bank and Trust Company); and the First Extension of Amended and Restated Lease of Railroad Equipment dated as of October 25, 2006 between The Burlington Northern and Santa Fe Railway Company and General Electric Capital Corporation.

Schedule 1

<u>No.</u>	<u>Marks</u>	<u>Unit Numbers</u>
1	BNSF	2700
2	BNSF	2701
3	BNSF	2702
4	BNSF	2703
5	BNSF	2704
6	BNSF	2705
7	BNSF	2706
8	BNSF	2707
9	BNSF	2708
10	BNSF	2709
11	BNSF	2710
12	BNSF	2711
13	BNSF	2712
14	BNSF	2713
15	BNSF	2714
16	BNSF	2715
17	BNSF	2716
18	BNSF	2717
19	BNSF	2718
20	BNSF	2719
21	BNSF	2720
22	BNSF	2721
23	BNSF	2722
24	BNSF	2723
25	BNSF	2724
26	BNSF	2725
27	BNSF	2726
28	BNSF	2727
29	BNSF	2728
30	BNSF	2730
31	BNSF	2731
32	BNSF	2732
33	BNSF	2733
34	BNSF	2734
35	BNSF	2735
36	BNSF	2736
37	BNSF	2737
38	BNSF	2738
39	BNSF	2739

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: 6/30/08



Robert W. Alvord