

ALVORD AND ALVORD SURFACE TRANSPORTATION BOARD

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)

OF COUNSEL
URBAN A. LESTER

December 21, 2012

Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a First Amendment to Lease Assignment, Management and Escrow Agreement, dated as of December 21, 2012, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Assignment of Lease Agreement previously filed with the Board under Recordation Number 30344-A.

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

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

Assignee: First Financial Equipment Finance, LLC
255 East 5th Street, 8th Floor
Cincinnati, OH 45202

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

1 railcar RELEASED: DOWX 003765; and 1 railcar ADDED: DOWX 003795

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

First Amendment to Lease Assignment, Management and Escrow Agreement.

Also enclosed is a check in the amount of \$42.00 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,



Edward M. Luria

EML/sem
Enclosures

**FIRST AMENDMENT TO
LEASE ASSIGNMENT, MANAGEMENT AND ESCROW AGREEMENT**

This First Amendment ("Amendment") between **The Andersons, Inc.** ("Assignor") and **First Financial Equipment Finance, LLC** ("Assignee") is dated effective as of December 21, 2012.

WHEREAS, Assignor and Assignee entered into that certain Lease Assignment, Management And Escrow Agreement dated effective as of August 17, 2012 ("Agreement"); and

WHEREAS, Assignor and Assignee have agreed to remove Car DOWX 003765 from the Agreement and Assignee hereby releases all of its right, title and interest in and to such Car; and

WHEREAS, Assignor and Assignee have agreed to add Car DOWX 003795 to the Agreement and Assignee hereby accepts as substitute with all right, title and interest in and to such Car; and

WHEREAS, the primary document to which this Amendment relates was recorded with the Surface Transportation Board, under Recordation Number 30344, dated August 22, 2012.

NOW, THEREFORE, the parties agree as follows:

1. Car DOWX 003765 is hereby released from the Agreement.
2. Car DOWX 003795 is hereby subject to the Agreement.
3. Except as expressly set forth in this Amendment all terms and provisions of the Agreement shall continue in full force and effect.
4. This Amendment may be executed in as many counterparts as shall be determined by the parties, but all such counterparts shall constitute one document.

[Signature Pages to Follow]

IN WITNESS WHEREOF, the parties hereto have caused this Amendment to be executed as of the date set forth above.

THE ANDERSONS, INC.

By: *Nicholas C. Conrad*
Nicholas C. Conrad
Vice President Finance and Treasurer

STATE OF OHIO)
COUNTY OF LUCAS) ss

The foregoing instrument was acknowledged before me this 13 day of December, 2012, by Nicholas C. Conrad, to me personally known, who being by me duly sworn says that he is Vice President, Finance and Treasurer of The Andersons, Inc., and that, as such officer, being duly authorized to do so, he executed the foregoing instrument on behalf of said corporation.

Lindsay Fisher
Notary Public
My Commission Expires 8/31/2014



LINDSAY FISHER
Notary Public, State of Ohio
My Commission Expires 8/31/14

[Execution continued on next page; remainder of this page intentionally left blank]

FIRST FINANCIAL EQUIPMENT FINANCE, LLC

By: [Signature]

Name printed: Steven L. Card

Title: JP

STATE OF Ohio)

COUNTY OF Hamilton) ss

The foregoing instrument, was acknowledged before me this 21st day of December, 2012, by Steven L. Card, to me personally known, who being by me duly sworn says that he/she is Vice President of First Financial Equipment Finance, LLC, and that, as such officer, being duly authorized to do so, he/she executed the foregoing instrument on behalf of said corporation.

[Signature]

Notary Public

My Commission Expires: Oct 28 2016



JERRI SOUTHERLAND
Notary Public, State of Ohio
My Commission Expires Oct. 28, 2016

CERTIFICATION

I, Edward M. Luria, an attorney licensed to practice in the District of Columbia, the State of Delaware and the Commonwealth of Pennsylvania, 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: 12/21/12

Edward M Luria
Edward M. Luria