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

OF COUNSEL
URBAN A. LESTER

November 1, 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 Memorandum of Sublease Assignment for Security Purposes, dated as of October 31, 2012, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease Agreement being filed with the Board under Recordation Number 30451.

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

Assignor:	The Andersons, Inc. 480 West Dussel Drive Maumee, Ohio 43537
Assignee:	U.S. Bank Equipment Finance 13010 SW 68th Parkway, #100 Portland, OR 97223

Chief
Section of Administration
November 1, 2012
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A description of the railroad equipment covered by the enclosed document is:

28 tank cars within the series ADLX 500011 – ADLX 500059 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 Sublease Assignment for Security Purposes.

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,

A handwritten signature in black ink, appearing to be 'E. M. Luria', written in a cursive style.

Edward M. Luria

EML/sem
Enclosures

MEMORANDUM OF SUBLEASE ASSIGNMENT FOR SURFACE TRANSPORTATION BOARD

Memorandum of Sublease Assignment for Security Purposes made and entered into on October 31, 2012 by and between U.S. Bank Equipment Finance, a division of U.S. Bank National Association ("Assignee") and The Andersons, Inc. ("Assignor").

WITNESSETH

The undersigned have entered into that certain Assignment for Security Purposes of a Sublease ("Sublease Assignment"), dated October 31, 2012 whereby the Assignor has agreed, as collateral security, to assign all of Assignor's rights, title and interest in, to and under the Car Service Contract No. 4146 dated December 2010 with Abengoa Bioenergy Corporation and Amendment No. 1 to Contract No. 4146 dated as of December 01, 2010 and Rider No. 1 to Car Service Contract No. 4146 dated as of December 1, 2010, and Renewal Letter of Contact No. 4146, Rider No. 1 dated October 25, 2011 with Abengoa Bioenergy Corporation, as Lessee, in certain railroad equipment bearing reporting marks and road numbers as listed below, subject to the terms defined in said Sublease Assignment.

Twenty Eight (28) 2007 American Railcar Industries Tank Cars with the following marks and numbers:
ADLX 500011; ADLX 500014; ADLX 500015; ADLX 500018; ADLX 500021; ADLX 500022; ADLX 500023;
ADLX 500024; ADLX 500025; ADLX 500026; ADLX 500029; ADLX 500031; ADLX 500032; ADLX 500033;
ADLX 500034; ADLX 500035; ADLX 500038; ADLX 500039; ADLX 500041; ADLX 500045; ADLX 500046;
ADLX 500047; ADLX 500048; ADLX 500051; ADLX 500052; ADLX 500054; ADLX 500057; ADLX 500059;

IN WITNESS WHEREOF, the parties hereto have each caused this memorandum to be duly executed as of the date and year first above written.

ASSIGNEE:

ASSIGNOR:

U.S. Bank Equipment Finance,
a division of U.S. Bank National Association

The Andersons, Inc.

By: [Signature]
Name: Melissa
Title: Vice President

By: _____
Name: Nicholas C. Conrad
Title: V.P. Finance and Treasurer

COUNTY OF Washington) ss:

COUNTY OF Lucas) ss:

On this 31st day of October, 2012 before me personally appeared Melissa Kaul, to me personally known, who being duly sworn, says that he/she is the Vice President of U.S. Bank Equipment Finance, a division of U.S. Bank National Association, that said instrument was signed on behalf of said company by authority of its Board of Directors; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.

On this _____ day of _____, 20__, before me personally appeared Nicholas C. Conrad, to me personally known, who being duly sworn, says that he is the V.P. Finance and Treasurer, of The Andersons, Inc., that said instrument was signed on behalf of said company by authority of its Board of Directors; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.

[Signature]

Notary Public, State of Ohio

Notary Public

My Commission Expires: 2/26/13

My Commission Expires: 3-3-2015
STATE OF Oregon

STATE OF _____)



MEMORANDUM OF SUBLEASE ASSIGNMENT FOR SECURITY PURPOSES

Memorandum of Sublease Assignment for Security Purposes made and entered into on Oct. 31, 2012 by and between U.S. Bank Equipment Finance, a division of U.S. Bank National Association ("Assignee") and The Andersons, Inc. ("Assignor").

WITNESSETH

The undersigned have entered into that certain Assignment for Security Purposes of a Sublease ("Sublease Assignment"), dated Oct. 31, 2012 whereby the Assignor has agreed, as collateral security, to assign all of Assignor's rights, title and interest in, to and under the Car Service Contract No. 4146 dated December 2010 with Abengoa Bioenergy Corporation and Amendment No. 1 to Contract No. 4146 dated as of December 01, 2010 and Rider No. 1 to Car Service Contract No. 4146 dated as of December 1, 2010, and Renewal Letter of Contact No. 4146, Rider No. 1 dated October 25, 2011 with Abengoa Bioenergy Corporation, as Lessee, in certain railroad equipment bearing reporting marks and road numbers as listed below, subject to the terms defined in said Sublease Assignment.

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IN WITNESS WHEREOF, the parties hereto have each caused this memorandum to be duly executed as of the date and year first above written.

ASSIGNEE:

ASSIGNOR:

U.S. Bank Equipment Finance, a division of U.S. Bank National Association

The Andersons, Inc.

By: _____
Name: _____
Title: _____

By: Nicholas C. Conrad
Name: Nicholas C. Conrad
Title: V.P. Finance and Treasurer

COUNTY OF _____ ss:

COUNTY OF Lucas) ss:

On this _____ day of _____, 20____, before me personally appeared _____, to me personally known, who being duly sworn, says that he/she is the _____ of U.S. Bank Equipment Finance, a division of U.S. Bank National Association, that said instrument was signed on behalf of said company by authority of its Board of Directors; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.

On this 31st day of October, 2012, before me personally appeared Nicholas C. Conrad, to me personally known, who being duly sworn, says that he is the V.P. Finance and Treasurer, of The Andersons, Inc., that said instrument was signed on behalf of said company by authority of its Board of Directors; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.

Notary Public
My Commission Expires: STATE OF Ohio)

Rachell D. Fox
Notary Public, State of Ohio
My Commission Expires: 2/26/13
STATE OF Ohio)



RACHELL D. FOX
Notary Public - State of Ohio
My Commission Expires 02-26-2013

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: 11/1/12

Edward M Luria
Edward M. Luria