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OF COUNSEL
URBAN A. LESTER

January 23, 2013

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 Lease, dated as of August 17, 2012, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to Memorandum of Assignment Agreement previously filed with the Board under Recordation Number 30449.

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

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

Lessee: AK Steel Corporation
 9227 Centre Point Drive
 West Chester, OH 45069

Chief
Section of Administration
January 23, 2013
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A description of the railroad equipment covered by the enclosed document is:

102 gondola railcars: RMGX 350, RMGX 351 and within the series ANGX 2042 – ANGX 2093, RMGX 4213 – RMGX 4298 and RMGX 9200 - RMGX 9311.

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

Memorandum of Lease.

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

MEMORANDUM OF LEASE

WITNESSETH

This Memorandum of Lease is entered into as of the 17th day of August, 2012, by and between **The Andersons, Inc.**, an Ohio corporation, having its principal place of business at 480 W. Dussel Drive, Maumee, Ohio 43537 (hereinafter "Lessor") and **AK Steel Corporation**, a Delaware corporation, having its principal place of business at 9227 Centre Point Drive, West Chester, Ohio 45069 (hereinafter "Lessee").

1. Lessor and Lessee are parties to that certain Full Service Lease Agreement dated June 19, 2009 (the "Master Lease"), and Rider Deal #R01965 dated effective as of May 1, 2012 (the "Schedule"), whereby Lessor leases to Lessee one hundred two (102) railcars bearing railroad reporting marks as noted on attached Exhibit A.
2. The parties desire to execute this Memorandum of Lease for purposes of memorializing of record the Master Lease and Schedule contemplated hereby.
3. This Memorandum of Lease may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one and the same Memorandum of Lease.

[Signature Page to Follow]

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessee by authority of its board of directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of Lessee. I further declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.



Lessee

AK STEEL CORPORATION

Witness: Laurence J. Sussloff
Printed
Name: LAURENCE J. SUSSLOFF

By: Mark S. Gordon
Printed
Name: Mark S. Gordon
Title: General Manager
Date: 8-17-2012

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessor by authority of its board of directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of Lessor. I further declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Lessor

THE ANDERSONS, INC.

Witness: Julie A. Stobbe
Printed
Name: Julie A. Stobbe

By: Rasesh H. Shah
Printed
Name: Rasesh H. Shah
Title: President, Rail Group
Date: 8/24/2012

EXHIBIT A

**Car List
One Hundred Two (102) Gondola Cars**

1	ANGX002042	35	ANGX002084	69	RMGX009212
2	ANGX002043	36	ANGX002085	70	RMGX009213
3	ANGX002044	37	ANGX002086	71	RMGX009214
4	ANGX002045	38	ANGX002087	72	RMGX009215
5	ANGX002046	39	ANGX002090	73	RMGX009216
6	ANGX002047	40	ANGX002091	74	RMGX009217
7	ANGX002049	41	ANGX002093	75	RMGX009218
8	ANGX002050	42	RMGX000350	76	RMGX009219
9	ANGX002051	43	RMGX000351	77	RMGX009220
10	ANGX002052	44	RMGX004213	78	RMGX009221
11	ANGX002053	45	RMGX004215	79	RMGX009222
12	ANGX002054	46	RMGX004224	80	RMGX009223
13	ANGX002055	47	RMGX004226	81	RMGX009224
14	ANGX002056	48	RMGX004228	82	RMGX009225
15	ANGX002057	49	RMGX004235	83	RMGX009226
16	ANGX002058	50	RMGX004236	84	RMGX009227
17	ANGX002059	51	RMGX004246	85	RMGX009228
18	ANGX002060	52	RMGX004247	86	RMGX009229
19	ANGX002061	53	RMGX004248	87	RMGX009230
20	ANGX002062	54	RMGX004249	88	RMGX009231
21	ANGX002064	55	RMGX004286	89	RMGX009232
22	ANGX002066	56	RMGX004298	90	RMGX009233
23	ANGX002067	57	RMGX009200	91	RMGX009300
24	ANGX002068	58	RMGX009201	92	RMGX009301
25	ANGX002070	59	RMGX009202	93	RMGX009302
26	ANGX002071	60	RMGX009203	94	RMGX009303
27	ANGX002072	61	RMGX009204	95	RMGX009304
28	ANGX002073	62	RMGX009205	96	RMGX009305
29	ANGX002074	63	RMGX009206	97	RMGX009306
30	ANGX002076	64	RMGX009207	98	RMGX009307
31	ANGX002078	65	RMGX009208	99	RMGX009308
32	ANGX002079	66	RMGX009209	100	RMGX009309
33	ANGX002081	67	RMGX009210	101	RMGX009310
34	ANGX002083	68	RMGX009211	102	RMGX009311

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: 1/23/12

Edward M Luria
Edward M. Luria