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OF COUNSEL
URBAN A. LESTER

October 22, 1998

RECORDATION NO. 21729 FILED

Oct 22 11 20 AM '98

RECEIVED
SURFACE TRANSPORTATION
BOARD

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

OCT 22 '98 11-20AM

Dear Mr. Williams:

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 October 15, 1998, a primary document as defined in the Board's Rules for the Recordation of Documents.

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

- Lessor: The Andersons, Inc.
480 W. Dussel Drive
Maumee, Ohio 43537
- Lessee: Southern Illinois Railcar Company
Executive Park Two
505 Buckeye Drive
Troy, Illinois 62294

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

forty-six (46) railcars bearing reporting marks and road numbers set forth on the Schedule attached hereto.

Mr. Vernon A. Williams
October 22, 1998
Page 2

Also enclosed is a check in the amount of \$26.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return one stamped copy of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read "Robert W. Alvord", written in a cursive style.

Robert W. Alvord

RWA/bg
Enclosures

Updated
10/14/98

EXHIBIT "A"
SOUTHERN ILLINOIS RAILCAR
RIDER #199701-SOU10

CAR NUMBER		CAR NUMBER	
1	BAEX 16	24	BAEX 91
2	BAEX 64	25	BAEX 92
3	BAEX 69	26	BAEX 93
4	BAEX 70	27	BAEX 94
5	BAEX 71	28	BAEX 95
6	BAEX 72	29	BAEX 96
7	BAEX 73	30	BAEX 97
8	BAEX 74	31	BAEX 98
9	BAEX 75	32	BAEX 105
10	BAEX 76	33	BAEX 110
11	BAEX 77	34	BAEX 149
12	BAEX 78	35	BAEX 151
13	BAEX 79	36	BAEX 152
14	BAEX 81	37	BAEX 154
15	BAEX 82	38	BAEX 155
16	BAEX 83	39	BAEX 156
17	BAEX 84	40	BAEX 157
18	BAEX 85	41	BAEX 161
19	BAEX 86	42	BAEX 163
20	BAEX 87	43	BAEX 173
21	BAEX 88	44	BAEX 175
22	BAEX 89	45	BAEX 176
23	BAEX 90	46	BAEX 526

Revised 10/15/98

RECORDATION NO. 21729 FILED

MEMORANDUM OF LEASE

OCT 22 '98

11-20 AM

This Memorandum of Lease is entered into as of the 15th day of October, 1998, by and between The Andersons, Inc., an Ohio corporation, having its principal place of business at 480 W. Dussel Drive, Maumee, OH 43537 (hereinafter "Lessor") and Southern Illinois Railcar Company, an Illinois corporation, having its principal place of business at Executive Park Two, 505 Buckeye Drive, Troy, Illinois 62294 (hereinafter "Lessee").

- 1. Lessor and Lessee are parties to that certain Full Service Lease Agreement #199701-SOUFS dated as of September 15, 1997 (the "Master Lease"), and Equipment Lease Rider #199701-SOU10 dated as of September 15, 1997 (the "Rider"), whereby Lessor leases to Lessee forty-six (46) rail cars bearing railroad reporting marks as noted on attached Exhibit "A" (collectively, the "Railcars") terminating November 30, 2000 with rail cars starting at number BAEX 16.

IN WITNESS WHEREOF, the parties have executed this Memorandum of Lease as of the day and year first written above.

LESSOR:

Signed and acknowledged in the presence of:

Raymond J. Truckor
Charles R. Brown

THE ANDERSONS, INC.

By: *Kusch H. J.*

Title: Vice President & General Manager
Manufacturing Division

LESSEE:

Signed and acknowledged in the presence of:

[Signature]
Juchille Nation

SOUTHERN ILLINOIS RAILCAR COMPANY

By: *[Signature]*

Title: President

STATE OF OHIO)
) SS:
COUNTY OF LUCAS)

Before me, a Notary Public, in and for said county and state, personally appeared Rasesh H. Shah, the Vice President and General Manager, Manufacturing Division of The Andersons, Inc., an Ohio corporation, who acknowledged that he/she being thereunto duly authorized, did sign the foregoing instrument in behalf of said corporation and by authority of its Board of Directors on behalf of the corporation and that the same is the free act and deed of said officer and of said corporation.

In Testimony Whereof, I have hereunto set my hand and official seal at Maumee, Ohio this 15th day of October, 1998.

Elizabeth J. Hall
Notary Public
My Commission Expires
Notary Public - State of Ohio
My Commission has no Expiration Date
Section 147.03 O.R.C.

STATE OF Illinois)
) SS:
COUNTY OF Madison)

On this 19th day of October, 1998, before me personally appeared Fred L. Parsons, to me personally known, who being duly sworn, says that he/she is the President of Southern Illinois Railcar Company, that said instrument was signed on behalf of said corporation by authority of its Board of Directors, and he/she acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.



Janice A. Tweedy
Notary Public
My Commission Expires: February 23, 2000

Updated
10/14/98

EXHIBIT "A"
SOUTHERN ILLINOIS RAILCAR
RIDER #199701-SOU10

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Revised 10/15/98