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October 14, 2015

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 Partial Release, dated as of October 13, 2015, 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 27052-A.

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

Lessor: Siemens Financial Services, Inc.
170 Wood Avenue South
Iselin, NJ 08830

[Lessee: The Andersons, Inc.
480 West Dussel Drive
Maumee, OH 43537]

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

26 railcars RELEASED within the series DOWX 0060301 – DOWX 006220 as more particularly set forth on the attachment to the document.

Section Chief
October 14, 2015
Page 2

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

Partial Release.

Also enclosed is a check in the amount of \$43.00 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 read "Claire E. Murphy". The signature is written in a cursive style with a large, looping "M" and "y".

Claire E. Murphy

CEM
Enclosures

PARTIAL RELEASE

KNOW ALL MEN BY THESE PRESENTS: Siemens Financial Services, Inc. hereby releases all of its right, title and interest in and to, the railcars more specifically described as follows:

Please see Exhibit A

The primary document(s) to which this Release relates are between Siemens Financial Services, Inc. (Lessor) and The Andersons, Inc. (Lessee), were recorded with the Surface Transportation Board, under Recordation Number 27052-A, on June 29, 2007.

IN WITNESS WHEREOF, Siemens Financial Services, Inc. has hereunto set its name, by its proper office thereunto duly authorized, this **13th** day of **October** 2015.

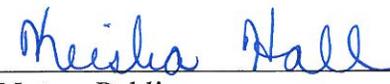
SIEMENS FINANCIAL SERVICES, INC.

By: 
By: 

STATE OF New Jersey)
COUNTY OF Middlesex) SS

On this 13th day of October, 2015, personally appeared **Joseph Alvarez** to me personally known, who, being duly sworn, did say that he is the Vice President of Siemens Financial Services, Inc., and that said instrument was signed by authority of its board of directors, and he acknowledged said instrument to be the free act and deed of said corporation.



BEFORE ME: 
Notary Public

On this 13th day of October, 2015, personally appeared **Tena Scott**, to me personally known, who, being duly sworn, did say that she is the Portfolio Manager of Siemens Financial Services, Inc., and that said instrument was signed by authority of its board of directors, and she acknowledged said instrument to be the free act and deed of said corporation.



BEFORE ME: 
Notary Public

EXHIBIT A

DOWX006031
DOWX006043
DOWX006053
DOWX006067
DOWX006075
DOWX006083
DOWX006103
DOWX006107
DOWX006109
DOWX006110
DOWX006118
DOWX006126
DOWX006131
DOWX006138
DOWX006160
DOWX006164
DOWX006174
DOWX006181
DOWX006185
DOWX006195
DOWX006196
DOWX006204
DOWX006207
DOWX006208
DOWX006220
DOWX006093

CERTIFICATION

I, Claire E. Murphy, an attorney licensed to practice in the State of New York and the State of New Jersey, 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: October 14, 2015



Claire E. Murphy