

RECORDATION NO. 23801-I FILED

JUN 08 '05 10-29 AM

SURFACE TRANSPORTATION BOARD

ALVORD AND ALVORD
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

June 8, 2005

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

Dear Mr. Williams:

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 May 31, 2005, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease and Lease Supplement and Acceptance Certificate No. 1 which was previously filed with the Board under Recordation Number 23801.

The name and address of the party to the enclosed document are:

Lessor: Comerica Leasing Corporation
29201 Telegraph Road
Southfield, Michigan 48034

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

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

1 railcar: AEX 007467.

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

Partial Release.

Also enclosed is a check in the amount of \$33.00 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,



Robert W. Alvord

RWA/anm
Enclosures

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PARTIAL RELEASE

SURFACE TRANSPORTATION BOARD

KNOW ALL MEN BY THESE PRESENTS: Comerica Leasing Corporation hereby releases all of its right, title and interest in and to, the railcars more specifically described as follows:

AEX 007467

The primary document(s) to which this PARTIAL release relates, are between Comerica Leasing Corporation (Lessor/Secured Party) and The Andersons, Inc., (Lessee/Debtor), were recorded with the Surface Transportation Board, under Recordation Number(s) 23801 and 23801-A, dated 12/31/2001.

IN WITNESS WHEREOF, Comerica Leasing Corporation, has hereunto set its name, by its proper office thereunto duly authorized, this 31st day of May, 2005.

COMERICA LEASING CORPORATION

By: *[Signature]*

STATE OF Michigan
County of Oakland ss

On this 31st day of May, 2005, personally appeared Brian Ris, to me personally known, who, being duly sworn, did say that he (he/she) is the Vice President of Comerica Leasing Corporation, and that said instrument was signed by authority of its board of directors, and he (she/he) acknowledged said instrument to be the free act and deed of said corporation.

BEFORE ME: *[Signature]*
Notary Public

