

RECORDATION NO. 25524-1 FILED

SEP 29 06 2-20 PM

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

OF COUNSEL  
URBAN A. LESTER

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

September 29, 2006

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 September 28, 2006, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memoranda of Lease ( Group 2005-1) and Assignment of Subleases (Group 2005-1) previously filed with the Board under Recordation Numbers 25524-A and 25524-B, respectively.

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

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

Lessee/Debtor: The Andersons, Inc.  
480 West Dussel Drive  
Maumee, OH 43537

Mr. Vernon A. Williams  
September 29, 2006  
Page 2

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

62 railcars cars within the series HS 24220 – HS 25814 as more particularly set forth in the equipment schedule attached to the document.

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

Partial Release.

Also enclosed is a check in the amount of \$34.00 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 'R. Alvord', with a long horizontal stroke extending to the right.

Robert W. Alvord

RWA/sem  
Enclosures

RECORDATION NO. 25524-D FILED

SEP 29 06 2:20 PM

PARTIAL RELEASE

SURFACE TRANSPORTATION BOARD

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

The primary document(s) to which this PARTIAL release relates, are between Siemens Financial Services, Inc. (Lessor/Secured Party) and The Andersons, Inc., (Lessee/Debtor), were recorded with the Surface Transportation Board, under Recordation Numbers 25524-A and 25524-B dated 3/31/05.

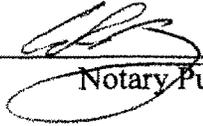
IN WITNESS WHEREOF, Siemens Financial Services, Inc., has hereunto set its name, by its proper office thereunto duly authorized, this 28<sup>th</sup> day of September, 2006.

SIEMENS FINANCIAL SERVICES, INC

By:   
Joseph Alvarez  
Siemens Financial Services  
Vice President  
Portfolio Management

State of New Jersey )  
County of Hudson )

On this 28<sup>th</sup> day of September, 2006, personally appeared Joe Alvarez, to me personally known, who, being duly sworn, did say that He (he/she) is the Vp of Portfolio Mgmt of Siemens Financial Services, Inc., and that said instrument was signed by authority of its board of directors, and He (he/she) acknowledged said instrument to be the free act and deed of said corporation.

BEFORE ME:   
Notary Public

CARLOS A. BARRIOS  
NOTARY PUBLIC OF NEW JERSEY  
Commission Expires 8/07

EXHIBIT A

	<u>Car Number</u>		<u>Car Number</u>
1	HS 024220	32	HS 025327
2	HS 024236	33	HS 025331
3	HS 025000	34	HS 025337
4	HS 025001	35	HS 025338
5	HS 025033	36	HS 025407
6	HS 025052	37	HS 025427
7	HS 025056	38	HS 025449
8	HS 025058	39	HS 025452
9	HS 025085	40	HS 025456
10	HS 025090	41	HS 025570
11	HS 025093	42	HS 025576
12	HS 025135	43	HS 025594
13	HS 025177	44	HS 025602
14	HS 025178	45	HS 025603
15	HS 025208	46	HS 025604
16	HS 025209	47	HS 025605
17	HS 025231	48	HS 025606
18	HS 025232	49	HS 025610
19	HS 025294	50	HS 025612
20	HS 025295	51	HS 025613
21	HS 025296	52	HS 025637
22	HS 025300	53	HS 025657
23	HS 025305	54	HS 025664
24	HS 025314	55	HS 025666
25	HS 025316	56	HS 025696
26	HS 025319	57	HS 025698
27	HS 025320	58	HS 025750
28	HS 025322	59	HS 025759
29	HS 025323	60	HS 025767
30	HS 025325	61	HS 025781
31	HS 025326	62	HS 025814

**CERTIFICATION**

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, 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: \_\_\_\_\_

9/29/06



\_\_\_\_\_  
Robert W. Alvord