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RECORDATION NO. 25874-C FILED

May 3, 2007

MAY 03 '07 -3 41 PM

SURFACE TRANSPORTATION BOARD

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 3, 2007, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memoranda of Lease and Assignment of Lease previously filed with the Board under Recordation Numbers 25874-A and 25874-B.

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

Lessor: ORIX Financial Services, Inc.
600 Town Park Lane 3rd Floor
Kennesaw, GA 30144

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

Mr. Vernon A. Williams
May 3, 2007
Page 2

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

1 railcar: MDW 7115

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,



Robert W. Alvord.

RWA/sem
Enclosures

MAY 03 '07 -3 41 PM

PARTIAL RELEASE

SURFACE TRANSPORTATION BOARD

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

MDW 7115

The primary document(s) to which this PARTIAL release relates, are between ORIX Financial Services, Inc. (Lessor) and The Andersons, Inc. (Lessee), were recorded with the Surface Transportation Board, under Recordation Numbers 25874-A and 25874-B dated September 30, 2005.

IN WITNESS WHEREOF, ORIX Financial Services, Inc. has hereunto set its name, by its proper office thereunto duly authorized, this 5 day of ^{May} April 2007.

ORIX FINANCIAL SERVICES, INC.

By: [Signature]

STATE OF GA)
County of Fulton)SS

On this 3rd day of ^{May} April 2007, personally appeared John Parrott, Director to me personally known, who, being duly sworn, did say that he (he/she) is the Director, Portfolio Manager of ORIX Financial Services, Inc., 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: Marisa A. Aug
Notary Public
Expiration:



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:

5/3/07



Robert W. Alvord