

RECORDATION NO. 25042-C FILED

JUL 19 '07 -1 09 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

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

OF COUNSEL
URBAN A LESTER

July 19, 2007

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 July 17, 2007, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the documents previously filed with the Board under Recordation Number 25042.

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

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

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

Mr. Vernon A. Williams
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A description of the railroad equipment covered by the enclosed document
is:

2 railcars RELEASED: NAHX 482113 and NAHX 483640.

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

Partial Release.

Also enclosed is a check in the amount of \$35.00 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

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PARTIAL RELEASE

SURFACE TRANSPORTATION BOARD

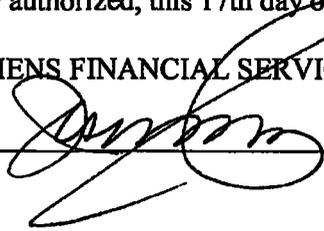
KNOW ALL MEN BY THESE PRESENTS: Siemens Financial Services, Inc. hereby releases all of its right, title and interest in and to, the railcars more specifically described as follows:

NAHX 482113
NAHX 483640

The primary document(s) to which this PARTIAL RELEASE relates, are between Siemens Financial Services, Inc. (Lessor) and The Andersons, Inc. (Lessee), were recorded with the Surface Transportation Board, under Recordation Numbers 25042 and 25042-A dated July 8, 2004.

IN WITNESS WHEREOF, Siemens Financial Services has hereunto set its name, by its proper office thereunto duly authorized, this 17th day of July 2007.

SIEMENS FINANCIAL SERVICES, INC.

By:  _____

STATE OF NEW JERSEY
County of Middlesex

On this 17th day of July 2007, 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

Expiration:

CAROL A. SIBOS
NOTARY PUBLIC OF NEW JERSEY
Commission Expires 05/08

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: 7/19/07



Robert W. Alvord