

RECORDATION NO. 25386 -F
FILED

SEP 26 '07 -2 40 PM

SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
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OF COUNSEL
URBAN A LESTER

September 26, 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 September 24, 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 Subleases previously filed with the Board under Recordation Numbers 25386 and 25386-C, respectively.

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

Lessor: Siemens Financial Services, Inc.
1700 Wood Avenue South
Iselin, NJ 08830

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

Mr. Vernon A. Williams
September 26, 2007
Page 2

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

1 railcar RELEASED: AEX 9885 (previously marked PRSX 270).

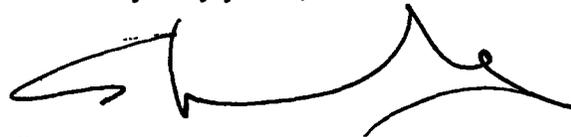
A short summary of the document to appear in the index is:

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,

A handwritten signature in black ink, consisting of several fluid, connected strokes. The signature is positioned above the printed name.

Robert W. Alvord

RWA/sem
Enclosures

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PARTIAL RELEASE

SURFACE TRANSPORTATION BOARD

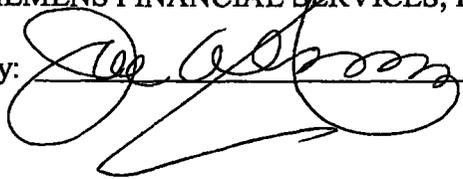
KNOW ALL MEN BY THESE PRESENTS: Siemens Financial Services, Inc. hereby releases all of its right, title and interest in and to, the railcars more specifically described as follows:

AEX 9885 (old mark PRSX270)

The primary document(s) to which this PARTIAL RELEASE relates, are between Siemens Financial Services (Lessor) and The Andersons, Inc. (Lessee), were recorded with the Surface Transportation Board, under Recordation Numbers 25386 dated December 4, 2004 and 25386-C dated February 9, 2005.

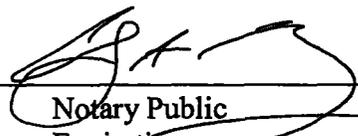
IN WITNESS WHEREOF, Siemens Financial Services has hereunto set its name, by its proper office thereunto duly authorized, this 24th day of September 2007.

SIEMENS FINANCIAL SERVICES, INC.

By:  Joseph Alvarez
Siemens Financial Services
Vice President
Portfolio Management

STATE OF NJ)
County of Middlesex)SS

On this 24th day of September 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. BUELOS
NOTARY PUBLIC OF NEW JERSEY
Commission Expires 05/28

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: 9/26/07



Robert W. Alvord