

RECORDATION NO. 25524-9 FILED

DEC 10 '07 -1 24 PM

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SURFACE TRANSPORTATION BOARD

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WASHINGTON, D.C.

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20036

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December 10, 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 December 6, 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 25524-A and 25524-B, respectively.

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

Lessor/Secured Party: Siemens Financial Services, Inc.
170 Wod Avenue South
Iselin, NJ 08830

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

Mr. Vernon A. Williams
December 10, 2007
Page 2

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

1 railcar RELEASED: AEX 13664 (previously marked HS 25715).

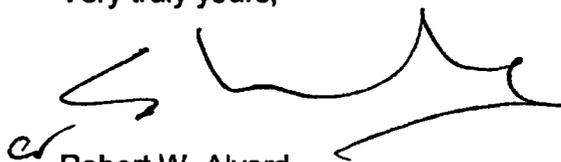
A short summary of the document to appear in the index is:

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

DEC 10 '07 -1 24 PM

PARTIAL RELEASE

SURFACE TRANSPORTATION BOARD

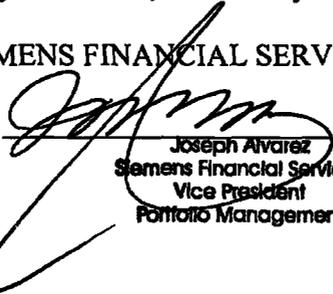
KNOW ALL MEN BY THESE PRESENTS: Siemens Financial Services, Inc. hereby releases all of its right, title and interest in and to, the railcars more specifically described as follows:

AEX 13664 (old mark HS 25715)

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 25524-A and 25524-B dated March 31, 2005.

IN WITNESS WHEREOF, Siemens Financial Services has hereunto set its name, by its proper office thereunto duly authorized, this 6th day of December 2007.

SIEMENS FINANCIAL SERVICES, INC.

By: 
Joseph Alvarez
Siemens Financial Services
Vice President
Portfolio Management

STATE OF New Jersey
County of Mid Sussex)SS

On this 6th day of December 2007, personally appeared At witness to me personally known, who, being duly sworn, did say that Joe Alvarez (he/she) is the Vp of Portfolio Management of Siemens Financial Services, and that said instrument was signed by authority of its board of directors, and Joe Alvarez (she/he) acknowledged said instrument to be the free act and deed of said corporation.

BEFORE ME: 
Notary Public
Expiration:

RECORDED
PUBLIC OF
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: 12/10/07



Robert W. Alvord