

RECORDATION NO. 27051-B FILED

APR 07 '08 -2 00 PM

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SURFACE TRANSPORTATION BOARD

OF COUNSEL
URBAN A. LESTER

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

April 7, 2008

Anne K. Quinlan, Esquire
Acting Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423-0001

Dear Ms. Quinlan:

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 April 2, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Assignment of Lease Agreement previously filed with the Board under Recordation Number 27051-A.

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

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

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

Anne K. Quinlan, Esquire
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A description of the railroad equipment covered by the enclosed document is:

1 railcar RELEASED: DOWX 6848.

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, appearing to read 'R. Alvord', with a stylized flourish at the end.

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:

DOWX 6848

The primary document(s) to which this PARTIAL release relates, are between Siemens Financial Services, Inc. (Lessor) and The Andersons, Inc. (Lessee), was recorded with the Surface Transportation Board, under Recordation Number 27051-A, dated June 29, 2007.

IN WITNESS WHEREOF, Siemens Financial Services, Inc. has hereunto set its name, by its proper office thereunto duly authorized, this 2nd day of April 2008.

Siemens Financial Services, Inc.

By: [Signature] Joseph Alvarez
Siemens Financial Services
Vice President
Portfolio Management

STATE OF MS)
County of SS Middlesex

On this 2nd day of April 2008, personally appeared Jose Alvarez to me personally known, who, being duly sworn, did say that He (he/she) is the Vice President of Siemens 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: _____
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: 4/7/08



Robert W. Alvord