

REGISTRATION NO. 26675-9 FILED

MAY 08 '08 -11 30 AM

SURFACE TRANSPORTATION BOARD

OF COUNSEL
URBAN A LESTER

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)

May 8, 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 May 2, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the document previously filed with the Board under Recordation Number 26675-B.

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

Lessor: FirstMerit Leasing Company
c/o FirstMerit Bank
106 South Main Street
Akron, OH 44308

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

Anne K. Quinlan, Esquire
May 8, 2008
Page 2

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

2 railcars RELEASED: ALM 9429 and ALM 9487.

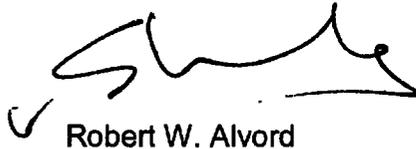
A short summary of the document to appear in the index is:

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 checkmark to the left.

Robert W. Alvord

RWA/sem
Enclosures

MAY 08 '08 -11 30 AM

PARTIAL RELEASE

SURFACE TRANSPORTATION BOARD

KNOW ALL MEN BY THESE PRESENTS: FirstMerit Leasing Company hereby releases all of its right, title and interest in and to, the railcars more specifically described as follows:

ALM 9429
ALM 9487

The primary document(s) to which this PARTIAL release relates, are between FirstMerit Leasing Company (Lessor) and The Andersons, Inc., (Lessee), were recorded with the Surface Transportation Board, under Recordation Number 26675-B dated December 4, 2006.

IN WITNESS WHEREOF, FirstMerit Leasing Company, has hereunto set its name, by its proper office thereunto duly authorized, this 2nd day of May 2008.

FIRST MERIT LEASING COMPANY

By: Stanley J. Hujarski

STATE OF Ohio
County of Summit ss

On this 2nd day of May 2008, personally appeared Stanley Hujarski, to me personally known, who, being duly sworn, did say that he (he/she) is the Treasurer of FirstMerit Leasing Company, 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: Julia Marzano
Notary Public

Julia Marzano, Notary
State of Ohio
My Commission Expires: 11/28/09

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: 5/8/08



Robert W. Alvord