

RECORDATION NO. 27050-5 FILED

DEC 18 '08 -9 00 AM

SURFACE TRANSPORTATION BOARD

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

December 18, 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 November 26, 2008, 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 27050.

The names and addresses of the parties to the enclosed document are:

Lessor: The Andersons, Inc.
480 W. Dussel Drive
Maumee, OH 43537

[Lessee: Siemens Financial Services, Inc.
170 Wood Avenue South
Iselin, NJ 08830]

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

1 railcar RELEASED: DOWX 8478.

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

Partial Release.

Also enclosed is a check in the amount of \$41.00 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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27050-6
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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 8478

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 27050-B dated September 25, 2007.

IN WITNESS WHEREOF, Siemens Financial Services, Inc. has hereunto set its name, by its proper office thereunto duly authorized, this 26 day of Nov. 2008.

Siemens Financial Services, Inc.

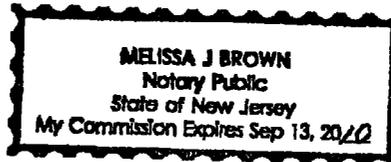
By: [Signature]

STATE OF N.J.
County of Hudson

On this 26th day of Nov. 2008, personally appeared Timothy T. Slavin and Joseph Alvarez to me personally known, who, being duly sworn, did say that they (he/she) ~~is~~ the Director and V.P. of Siemens Financial Services, Inc., and that said instrument was signed by authority of its board of directors, and they (she/he) acknowledged said instrument to be the free act and deed of said corporation.

BEFORE ME:

[Signature]
Notary Public
Expiration: 9-13-2010



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: 12/18/08



Robert W. Alvord