

RECORDATION NO. 26089-F FILED

FEB 27 '09 -2 00 PM

SURFACE TRANSPORTATION BOARD

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

February 27, 2009

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 February 27, 2009, 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 26089.

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

Lessor/Secured
Party: Siemens Financial Services, Inc.
1700 Wood Avenue South
Iselin, New Jersey 08830

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

Anne K. Quinlan, Esquire
February 27, 2009
Page 2

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

3 railcars RELEASED: AEX 12461, AEX 12484 and AEX 12573
(previously marked CEFX 17089, CEFX 17146 and CEFX 151625,
respectively).

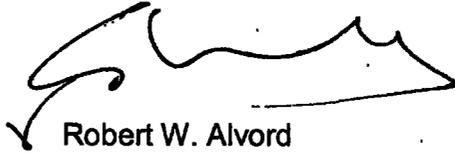
A short summary of the document to appear in the index is:

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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SURFACE TRANSPORTATION BOARD

PARTIAL RELEASE

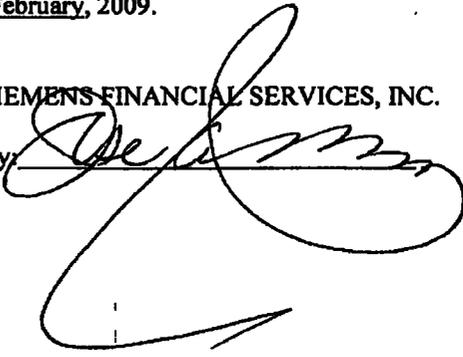
KNOW ALL MEN BY THESE PRESENTS: Siemens Financial Services, Inc. hereby releases all of its right, title and interest in and to, the railcars more specifically described as follows:

<u>Prior Mark</u>	<u>New Mark</u>
CEFX 17089	AEX 12461
CEFX 17146	AEX 12484
CEFX 151625	AEX 12573

The primary document(s) to which this PARTIAL release relates, are between Siemens Financial Services, Inc. (Lessor/Secured Party) and The Andersons, Inc., (Lessee/Debtor), were recorded with the Surface Transportation Board, under Recordation Number 26089, dated December 30, 2005.

IN WITNESS WHEREOF, Siemens Financial Services, Inc. has hereunto set its name, by its proper office thereunto duly authorized, this 27th day of February, 2009.

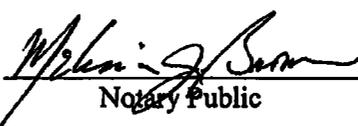
SIEMENS FINANCIAL SERVICES, INC.

By: 

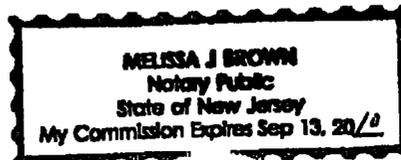
STATE OF NEW JERSEY

County of Middlesex ss

On this 27th day of February, 2009, 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



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:

2/27/09



Robert W. Alvord