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RECORDATION NO. 16755-C FILED

JUN 12 '09

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SURFACE TRANSPORTATION BOARD

June 12, 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 June 9, 2009, 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 16755-B.

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

Lessor: Siemens Financial Services, Inc
170 Wood Avenue South
Iselin, New Jersey 08830

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

Anne K. Quinlan, Esquire
June 12, 2009
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A description of the railroad equipment covered by the enclosed document is:

3 railcars RELEASED: AEX 15272, AEX 15213 and CRIX 4035.

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,

A handwritten signature in black ink, appearing to read 'R. Alvord', written in a cursive style.

Robert W. Alvord

RWA/sem
Enclosures

JUN 12 '09

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PARTIAL RELEASE

SURFACE TRANSPORTATION BOARD

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

AEX 15272
AEX 15213
CRIX 4035

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 16755-B dated June 29, 2007.

IN WITNESS WHEREOF, Siemens Financial Services has hereunto set its name, by its proper office thereunto duly authorized, this 9th day of June 2009.

SIEMENS FINANCIAL SERVICES

By: [Signature]

STATE OF New Jersey)
County of Middlesex) SS

On this 9th day of June 2009, personally appeared self to me personally known, who, being duly sworn, did say that he (he/she) is the Director of portfolio Siemens Financial Services, 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:

[Signature]
Notary Public
Expiration:

GEORGE A. ABREU
ID # 2048501
NOTARY PUBLIC OF NEW JERSEY
Commission Expires 2/4/2014

[Signature]

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: 6/12/09



Robert W. Alvord