

RECORDATION NO. 25525-C FILED

AUG 31 '09 -9 00 AM

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SURFACE TRANSPORTATION BOARD

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

OF COUNSEL
URBAN A. LESTER

August 31, 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 August 21, 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 Numbers 25525-A and 25525-B.

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

Lessor: Siemens Financial Services, Inc.
170 Wod 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:

3 railcars RELEASED: NAHX 172038, NAHX 172326 and NAHX 172470.

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

AUG 31 '09 -9 00 AM

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:

- NAHX 172038
- NAHX 172326
- NAHX 172470

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 25525-A & 25525-B dated March 31, 2005.

IN WITNESS WHEREOF, Siemens Financial Services has hereunto set its name, by its proper office thereunto duly authorized, this 21 day of August 2009.

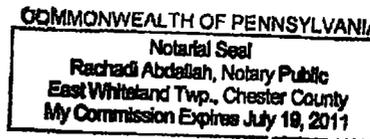
SIEMENS FINANCIAL SERVICES

By: Susan M. Gibson

STATE OF Pennsylvania)
County of Chester) SS

On this 21st day of August 2009, personally appeared Susan Gibson to me personally known, who, being duly sworn, did say that She is the Vice President Portfolio Management Siemens Financial Services, and that said instrument was signed by authority of its board of directors, and She acknowledged said instrument to be the free act and deed of said corporation.

BEFORE ME: Rachadi Abdallah
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: 8 / 31 / 09



Robert W. Alvord