

RECORDATION NO. 27052-F FILED

SEP 07 '10 -9 00 AM

SURFACE TRANSPORTATION BOARD

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

September 7, 2010

Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423

Dear Section Chief,

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 September 2, 2010, 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 27052-A.

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

Lessor: Siemens Financial Services, Inc.
170 Wood Avenue South
Iselin, NJ 08830

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

Section Chief
September 7, 2010
Page 2

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

109 railcars RELEASED within the series DOWX 6001 - DOWX 6221 as more particularly set forth in the attachment to the document.

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', with a horizontal line extending to the right.

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:

See Exhibit A

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 27052-A, dated June 29, 2007.

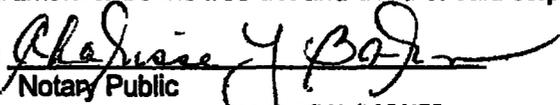
IN WITNESS WHEREOF, Siemens Financial Services, Inc. has hereunto set its name, by its proper office thereunto duly authorized, this 7 day of September, 2010.

SIEMENS FINANCIAL SERVICES, INC.

By: 

STATE OF New Jersey)
COUNTY OF Middlesex) ss

On this 7th day of September, 2010, 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

CHARISSE Y. BARNES
NOTARY PUBLIC OF NEW JERSEY
Commission Expires 11/29/2011

EXHIBIT A

One Hundred Nine (109) Tank Cars

1	DOWX 6001	31	DOWX 6082	61	DOWX 6128	91	DOWX 6186
2	DOWX 6005	32	DOWX 6086	62	DOWX 6129	92	DOWX 6191
3	DOWX 6007	33	DOWX 6087	63	DOWX 6130	93	DOWX 6192
4	DOWX 6008	34	DOWX 6089	64	DOWX 6134	94	DOWX 6193
5	DOWX 6010	35	DOWX 6091	65	DOWX 6135	95	DOWX 6194
6	DOWX 6014	36	DOWX 6092	66	DOWX 6136	96	DOWX 6198
7	DOWX 6015	37	DOWX 6095	67	DOWX 6137	97	DOWX 6199
8	DOWX 6016	38	DOWX 6096	68	DOWX 6139	98	DOWX 6200
9	DOWX 6017	39	DOWX 6097	69	DOWX 6140	99	DOWX 6205
10	DOWX 6019	40	DOWX 6098	70	DOWX 6141	100	DOWX 6206
11	DOWX 6022	41	DOWX 6099	71	DOWX 6142	101	DOWX 6209
12	DOWX 6023	42	DOWX 6100	72	DOWX 6143	102	DOWX 6210
13	DOWX 6025	43	DOWX 6101	73	DOWX 6144	103	DOWX 6211
14	DOWX 6027	44	DOWX 6102	74	DOWX 6146	104	DOWX 6214
15	DOWX 6030	45	DOWX 6104	75	DOWX 6147	105	DOWX 6215
16	DOWX 6032	46	DOWX 6105	76	DOWX 6149	106	DOWX 6217
17	DOWX 6033	47	DOWX 6106	77	DOWX 6155	107	DOWX 6218
18	DOWX 6035	48	DOWX 6111	78	DOWX 6156	108	DOWX 6219
19	DOWX 6038	49	DOWX 6113	79	DOWX 6157	109	DOWX 6221
20	DOWX 6039	50	DOWX 6114	80	DOWX 6159		
21	DOWX 6041	51	DOWX 6115	81	DOWX 6166		
22	DOWX 6047	52	DOWX 6116	82	DOWX 6167		
23	DOWX 6048	53	DOWX 6117	83	DOWX 6168		
24	DOWX 6049	54	DOWX 6120	84	DOWX 6169		
25	DOWX 6051	55	DOWX 6121	85	DOWX 6170		
26	DOWX 6054	56	DOWX 6122	86	DOWX 6172		
27	DOWX 6061	57	DOWX 6123	87	DOWX 6178		
28	DOWX 6064	58	DOWX 6124	88	DOWX 6179		
29	DOWX 6071	59	DOWX 6125	89	DOWX 6183		
30	DOWX 6079	60	DOWX 6127	90	DOWX 6184		

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: 9/7/10



Robert W. Alvord