

RECORDATION NO. 27050-K FILED

JUL 20 '11 -4 10 PM

**SURFACE TRANSPORTATION BOARD**

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

July 20, 2011

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 Release, dated as of July 18, 2011, 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 27050-B.

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 W Dussel Drive  
                                    Maumee, OH 43537]

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

49 railcars RELEASED. DOWX 3271 – DOWX 3282 (excluding DOWX 3280); DOWX 8425 – DOWX 8445; DOWX 8311 – DOWX 8325; DOWX 8478 and DOWX 8479.

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

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 long horizontal flourish extending to the right.

Robert W. Alvord

RWA/sem  
Enclosures

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RELEASE

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

Schedule A

The primary document(s) to which this RELEASE relates, are between Siemens Financial Services, Inc. Company (Lessor) and The Andersons, Inc (Lessee), were 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 18 day of July 2011.

SIEMENS FINANCIAL SERVICES, INC.

By: Susan Gibson

STATE OF Pennsylvania )  
County of Montgomery ) SS

On this 18 day of July 2011, personally appeared Susan Gibson to me personally known, who, being duly sworn, did say that She is the Vice President, Portfolio Management of Siemens Financial Services, Inc. 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: [Signature]  
Notary Public  
Expiration: 4/22/2013



SCHEDULE A

Equipment  
The Dow Chemical Company 49 cars

	<u>Mark</u>	<u>No.</u>	
1	DOWX	3271	
2	DOWX	3272	- Recordation No. 27050-J
3	DOWX	3273	
4	DOWX	3274	
5	DOWX	3275	
6	DOWX	3276	
7	DOWX	3277	
8	DOWX	3278	
9	DOWX	3279	
10	DOWX	3281	
11	DOWX	3282	
12	DOWX	8425	
13	DOWX	8426	
14	DOWX	8427	
15	DOWX	8428	
16	DOWX	8429	
17	DOWX	8430	
18	DOWX	8431	
19	DOWX	8432	
20	DOWX	8433	
21	DOWX	8434	
22	DOWX	8435	
23	DOWX	8436	
24	DOWX	8437	
25	DOWX	8438	
26	DOWX	8439	
27	DOWX	8440	
28	DOWX	8441	
29	DOWX	8442	
30	DOWX	8443	
31	DOWX	8444	
32	DOWX	8445	
33	DOWX	8311	
34	DOWX	8312	
35	DOWX	8313	
36	DOWX	8314	
37	DOWX	8315	
38	DOWX	8316	
39	DOWX	8317	
40	DOWX	8318	
41	DOWX	8319	
42	DOWX	8320	
43	DOWX	8321	
44	DOWX	8322	
45	DOWX	8323	
46	DOWX	8324	
47	DOWX	8325	
48	DOWX	8478	- Recordation No. 27050-G
49	DOWX	8479	

\* Two rail cars bought out of lease early

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 7/20/11



\_\_\_\_\_  
Robert W. Alvord