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RECORDATION NO. 25386-11 FILED

DEC 29 '11 -12 15 PM

SURFACE TRANSPORTATION BOARD

December 29, 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 Full Release, dated as of December 28, 2011, a secondary document as defined in the Board's Rules for the Recordation of Documents

The enclosed document is a complete release and relates to the Memorandum of Lease (Group 1) previously filed with the Board under Recordation Number 25386.

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

Lessor: Siemens Financial Services, Inc.
1700 Wood Avenue South
Iselin, NJ 08830

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

Section Chief
December 29, 2011
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A description of the railroad equipment covered by the enclosed document is:

All railcars identified on Exhibit A attached to Recordation Number 25386.

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

Full 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,



Edward M. Luria

EML/sem
Enclosures

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FULL RELEASE

SURFACE TRANSPORTATION BOARD

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 on Exhibit A attached to Recordation Number 25386

The primary document(s) to which this FULL RELEASE relates, are between Siemens Financial Services Inc (Assignee) and The Andersons, Inc., (Assignor), were recorded with the Surface Transportation Board, under Recordation Number 25386 dated December 27, 2004. IN WITNESS WHEREOF, Siemens Financial Services Inc has hereunto set its name, by its proper office thereunto duly authorized, this 28 day of December 2011.

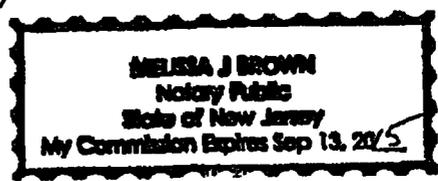
Siemens Financial Services Inc

By: [Signature]

STATE OF New Jersey
County of Middlesex ss

On this 28th day of December 2011, personally appeared Jose Alvarez to me personally known, who, being duly sworn, did say that he (he/she) is the Vice President of Siemens Financial Services Inc, 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



CERTIFICATION

I, Edward M. Luria, an attorney licensed to practice in the District of Columbia, the State of Delaware and the Commonwealth of Pennsylvania, 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. 12/29/11

Edward M Luria
Edward M. Luria