

RECORDATION NO. 27050-J FILED

MAY 19 '11 -11 15 AM

SURFACE TRANSPORTATION BOARD

ALVORD AND ALVORD  
ATTORNEYS AT LAW  
1050 SEVENTEENTH STREET, N W  
SUITE 301  
WASHINGTON, DC  
20036  
  
(202) 393-2266  
FAX (202) 393-2156  
E-MAIL alvordlaw@aol.com

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

May 19, 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 Partial Release, dated as of May 19, 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-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 W. Dussel Drive  
Maumee, OH 43537]

Section Chief  
May 19, 2011  
Page 2

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

1 railcar RELEASED: DOWX 3272.

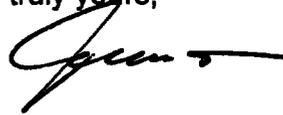
A short summary of the document to appear in the index is:

**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 "Alvord", with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/sem  
Enclosures

MAY 19 '11 -11 15 AM

**PARTIAL 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 as follows:

DOWX 3272

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 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 19th day of May 2011.

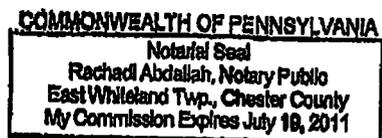
Siemens Financial Services, Inc.

By: Susan Gibson

STATE OF Pennsylvania )  
County of Chester ) SS

On this 19th day of May 2011, 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, 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: Rachadi Abdallah  
Notary Public  
Expiration: July 19, 2011



**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: 5/19/11



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