

RECORDATION NO. 27051-C FILED

JUL 20 '11 -1 15 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 27051-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]

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

63 railcars RELEASED within the series DOWX 6774 - DOWX 6848 as  
more particularly set forth in the attachment to the document

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,



Robert W. Alvord

RWA/sem  
Enclosures

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RELEASE

SURFACE TRANSPORTATION BOARD

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 27051-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 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 (she/he) 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

Sixty three (63) 26 M GL Tank Cars, marked as follows:

DOWX006774	DOWX006798	DOWX006811	DOWX006824	DOWX006837
DOWX006785	DOWX006799	DOWX006812	DOWX006825	DOWX006838
DOWX006786	DOWX006800	DOWX006813	DOWX006826	DOWX006839
DOWX006787	DOWX006801	DOWX006814	DOWX006827	DOWX006840
DOWX006788	DOWX006802	DOWX006815	DOWX006828	DOWX006841
DOWX006789		DOWX006816	DOWX006829	DOWX006842
DOWX006790	DOWX006804	DOWX006817	DOWX006830	DOWX006843
DOWX006792	DOWX006805	DOWX006818	DOWX006831	DOWX006844
DOWX006793	DOWX006806	DOWX006819	DOWX006832	DOWX006845
DOWX006794	DOWX006807	DOWX006820	DOWX006833	DOWX006846
DOWX006795	DOWX006808	DOWX006821	DOWX006834	DOWX006847
DOWX006796	DOWX006809	DOWX006822	DOWX006835	DOWX006848
DOWX006797	DOWX006810	DOWX006823	DOWX006836	

Note: Railcar DOWX 6848 was bought out of  
this lease under Recordation No. 27051-B

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



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Robert W. Alvord