THE PITTSBURGH & LAKE ERIE RAILROAD COMPANY

GORDON E. NEUENSCHWANDER
VICE PRESIDENT & GENERAL COUNSEL

G. EDWARD YURCON
ASSISTANT GENERAL COUNSEL

RICHARD A. PORACH
ATTORNEY

No. 9-242A043
Date AUG 30 1979
Fee $ 50.00
ICC Washington, D. C.

324 P&LE TERMINAL BUILDING
PITTSBURGH, PA. 15219
PHONE (412) 261-3201

10775
RECORDATION NO. Filed 1425

AUG 30 1979 - 10 20 AM
INTERSTATE COMMERCE COMMISSION

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I.C.C.
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August 30, 1979

Miss Agatha L. Mergenovich, Secretary
Interstate Commerce Commission
12th and Constitution Ave., N.W.
Washington, D.C. 20423

Dear Miss Mergenovich:

Enclosed for filing with the Commission pursuant to Section 11303(a) of the Interstate Commerce Act are the original and nine copies of the following document:

> Equipment Lease (Sale and Leaseback), dated as of August 30, 1979, between FFC Boston Leasing Corporation, as Agent, Lessor and The Pittsburgh and Lake Erie Railroad Company, Lessee.

In compliance with the Commission's rules and regulations, you are advised with respect to the name and address of the parties as follows:

LESSOR: FFC Boston Leasing Corporation, as Agent
100 Federal Street
Boston, Massachusetts 02110

LESSEE: The Pittsburgh and Lake Erie Railroad Company
Attention: Treasurer
P&LE Terminal Building
Pittsburgh, Pennsylvania 15219

The railroad rolling stock being sold and leased by the aforesaid document is generally described and identified in Schedule A attached thereto.

There is also enclosed Pittsburgh and Lake Erie Railroad Company Voucher No. 103026, in the amount of $50.00 payable to the Treasurer of the United States to cover the recordation fee.

Counterpart # Medium Wooding

Please acknowledge at your earliest convenience by stamping and returning to me eight counterparts.

Very truly yours,

Gordon E. Neuenschwander

GEN/ajm
Enclosures
FF/WK2

8/30/79

Interstate Commerce Commission
Washington, D.C. 20423

OFFICE OF THE SECRETARY

Gordon E. Neuenschwander
The Pittsburgh & Lake Erie Railraod Company
324 Terimal Building
Pittsburgh,Pa 15219

Dear Sir

The enclosed document(s) was recorded pursuant to the provisions of Section 11303 of the Interstate Commerce Act,49 U.S.C. 11303, on 8/30/79 at 10:20am , and assigned re-recordation number(s). 10775

Sincerely yours,

Agatha L. Mergenovich

Agatha L. Mergenovich
Secretary

Enclosure(s)

SE-30
(7/79)

RECORDATION NO. 10775
AUG 30 1979 - 10 20 AM
INTERSTATE COMMERCE COMMISSION

THIS EQUIPMENT LEASE HAS BEEN EXECUTED IN COUNTERPARTS. SEE SECTION 20(e) HEREOF FOR INFORMATION CONCERNING THE RIGHTS OF HOLDERS OF THE VARIOUS COUNTERPARTS.

EQUIPMENT LEASE
(SALE AND LEASEBACK)

Dated as of August 30, 1979

between

FFC BOSTON LEASING CORPORATION,
not in its individual capacity,
but solely as agent for
The First National Bank of Boston,
Continental Illinois National Bank
and Trust Company of Chicago,
Manufacturers Hanover Trust Company,
Pittsburgh National Bank and Equibank N.A.
under a
Participation and Agency Agreement
dated as of May 15, 1979

among

it and the other parties therein named,

as Lessor

and

THE PITTSBURGH AND LAKE ERIE RAILROAD COMPANY,

as Lessee

EQUIPMENT LEASE

(Sale and Leaseback)

This Equipment Lease (Sale and Leaseback) dated as of August 30, 1979 (this Agreement) between FFC BOSTON LEASING CORPORATION, a Massachusetts corporation, not in its individual capacity, but solely as Agent (in such capacity, the Lessor) for The First National Bank of Boston, Continental Illinois National Bank and Trust Company of Chicago, Manufacturers Hanover Trust Company, Pittsburgh National Bank and Equibank N.A. (collectively, the Banks) under a Participation and Agency Agreement dated as of May 15, 1979 (the Participation and Agency Agreement) among the Agent, the Lessee, Pittsburgh and Lake Erie Company and the Banks, and THE PITTSBURGH AND LAKE ERIE RAILROAD COMPANY, a Delaware corporation (the Lessee).

W I T N E S S E T H:

WHEREAS, the Lessee desires to sell to the Lessor and to lease back from the Lessor certain railroad rolling stock now owned by the Lessee; and

WHEREAS, the Lessor, as agent for the Banks, is willing to purchase such rolling stock and lease the same back to the Lessee; and

WHEREAS, the parties hereto intend that the lease made hereunder shall constitute a "lease ... intended as security" governed by Article 9 of the Uniform Commercial Code as in effect in any applicable jurisdiction and that Lessee be entitled to enjoy all tax benefits of beneficial ownership of such rolling stock as may be conferred by applicable Federal, state or local laws, notwithstanding the Lessor's acquisition and retention of absolute title to all such rolling stock as provided herein;

NOW THEREFORE, the parties hereto agree as follows:

SECTION 1. Definitions; Construction of References.

In this Agreement, unless the context otherwise requires:

(a) All references in this Agreement to designated Sections and other subdivisions are to designated Sections and other subdivisions of this Agreement and the words "herein", "hereof" and "hereunder" and other words of similar import refer to this Agreement as a whole and not to any particular Section or other subdivision.

(b) The terms defined in this Section 1 or elsewhere in this Agreement shall, for purposes of this Agreement and the Schedules hereto, have the meanings assigned to them directly or by reference in this Section 1 and include the plural as well as the singular.

(c) Except as otherwise indicated, all the agreements or instruments herein defined shall mean such agreements or instruments as the same may from time to time be supplemented or amended or the terms thereof waived or modified to the extent permitted by, and in accordance with, the terms thereof.

(d) The following terms shall have the following meanings for all purposes of this Agreement:

AAR shall have the meaning set forth in Section 8(c) hereof.

Appraisal shall mean a procedure whereby two independent appraisers, neither of whom shall be a manufacturer of the Item of Equipment for which appraisal is required, one chosen by the Lessee and one by the Lessor, shall mutually agree upon the amount in question. The Lessor or the Lessee, as the case may be, shall deliver a written notice to the other party appointing its appraiser within 15 days after receipt from the other party of a written notice appointing that party's appraiser. If within 30 days after appointment of the two appraisers, as described above, the two appraisers are unable to agree upon the amount in question, such amount shall be definitively determined by averaging the respective decisions of the two appraisers and, thereafter such amount shall be binding and conclusive on the Lessor and the Lessee. The Lessee shall pay the fees and expenses of all of the appraisers so appointed.

Basic Rent, Supplemental Rent and Rent shall have the meanings set forth in Section 3 hereof.

Business Day shall have the meaning set forth in the Participation and Agency Agreement.

Casualty Value of an Item of Equipment shall mean such percentage of the Initial Fair Market Value thereof as may be determined by depreciating such Initial Fair Market Value monthly on a straight-line basis (assuming no residual value for purposes hereof) over a 10-year period commencing on the date of this Agreement.

Claims shall have the meaning set forth in Section 12 hereof.

Closing Date shall have the meaning set forth in the Participation and Agency Agreement.

Company shall mean Pittsburgh and Lake Erie Company, a Delaware corporation and owner of 100% of the issued and outstanding capital stock of the Lessee.

Consolidated Tangible Net Worth shall mean an amount equal to the consolidated stockholders' equity of the Lessee and its subsidiaries less the sum of (a) the net book value of purchased software systems, goodwill, patents, franchises, trademarks, trade names, research and development expenses and other intangibles plus (b) any write-ups of assets subsequent to December 31, 1978.

Default shall mean an event which, after the giving of notice or lapse of time, or both, would mature into an Event of Default.

Distribution shall have the meaning set foth in Section 15(f) hereof.

Equipment, and individually an Item or Item of Equipment, shall mean (a) the items of equipment referred to in Section 2(a) hereto and (b) any items of equipment substituted for any thereof pursuant to this Agreement.

Equipment Marking shall mean a durable plate or stencil on each side of an Item of Equipment, in letters at least one inch in height, in the following words: "Ownership subject to an Equipment Lease filed pursuant to 49 U.S.C. §11303(a)."

Event of Default shall have the meaning set forth in Section 16 hereof.

Event of Loss shall have the meaning set forth in Section 10(c) hereof.

Expiration Date shall have the meaning set forth in Section 3(a) hereof.

Fair Market Value of an Item of Equipment shall be determined on the basis of, and shall mean the amount which would be obtainable in, an arm's-length transaction between an informed and willing buyer or user (other than a lessee currently in possession) under no compulsion to buy and an informed and willing seller under no compulsion to sell. If the Lessor and the Lessee are unable to agree upon a determination of Fair Market Value with respect to a particular Item of Equipment, such Fair Market Value shall be determined in accordance with the procedure for Appraisal. The Initial Fair Market Value of each Item of Equipment is the average of those values set forth therefor in the two Appraisals delivered by the Lessee to the Lessor prior to the commencement date of this Agreement.

Fair Value Ratio shall have the meaning set forth in Section 14(b) hereof.

Funded Indebtedness shall mean (a) any obligation in respect of money borrowed or credit received payable more than one year from the date of determination thereof and (b) amounts equal to the aggregate net rentals (after deduction for interest, taxes and other reimbursed expenses included therein) payable under any lease required to be capitalized on the obligor's balance sheet under generally accepted accounting principles.

Impositions shall have the meaning set forth in Section 7 hereof.

Improvement shall have the meaning set forth in Section 8(c) hereof.

Late Payment Rate shall mean the rate per annum which is 2 percentage points above the Lease Rate Factor, as in effect from time to time.

Lease Rate Factor shall mean a percentage determined by multiplying 120% by the annual rate of interest (computed on the basis of actual days elapsed in the then current year) designated by The First National Bank of Boston as its "base rate" and charged customarily by it for new unsecured 90-day loans to substantial and responsible commercial borrowers, as in effect from time to time.

Lessor's Cost shall have the meaning set forth in Section 2(c) hereof.

Loss shall have the meaning set forth in Section 10(a) hereof.

Person shall mean any individual, partnership, corporation, trust, unincorporated association or joint venture, a government or any department or agency thereof, or any other entity.

Railroad shall have the meaning set forth in Section 15(i) hereof.

Replacement Part shall have the meaning set forth in Section 8(b) hereof.

Requisition of Use shall have the meaning set forth in Section 10(a) hereof.

Return to Manufacturer shall have the meaning set forth in Section 10(a) hereof.

SECTION 2. Sale of Equipment.

(a) Conveyance of Title. The Lessee does hereby sell, convey, bargain and deliver to the Lessor all of Lessee's right, title and interest in and to all of the freight cars, locomotives and other railroad rolling stock listed and described in Schedule A hereto (the Equipment and, individually, an Item of Equipment), to have and to hold the same as absolute owner thereof, subject only to the provisions of Section 22 hereof.

(b) Warranty of Title and Condition. The Lessee hereby warrants to the Lessor that Lessee has absolute title to all of the Equipment, subject to no liens, security interests or encumbrances of any name or nature and that it has full power and authority to sell all of

the Equipment to the Lessor hereunder, and covenants that it will defend Lessor's title thereto against all claims and adverse interests whatsoever. The Lessee further warrants that all of the Equipment is personal property, is not now (and will not become) "fixtures" under applicable law, has been used by Lessee only in the ordinary course of business and is in good working order and repair, reasonable wear and tear relative to its age and prior usage excepted.

(c) Payment of Purchase Price. The Lessee hereby acknowledges receipt from Lessor of the sum of Sixty Million Dollars ($60,000,000.00) in full payment of the purchase price for all of the Equipment (such amount being hereinafter referred to as the Lessor's Cost).

SECTION 3. Lease of Equipment; Term; Rent. Subject to the terms and conditions of this Agreement, the Lessor hereby agrees to lease to the Lessee, and the Lessee hereby agrees to lease from the Lessor, all of the Equipment.

(a) The lease term of this Agreement shall begin on the date hereof and shall end on July 31, 1989 (the Expiration Date) unless this Agreement shall have been earlier terminated by the terms hereof.

(b) The Lessee shall pay to the Lessor as basic rent (herein referred to as Basic Rent) for all of the Equipment,

(i) on September 30, 1979, and quarterly thereafter on the last Business Day of each succeeding calendar quarter during the lease term of this Agreement and on the Expiration Date, an amount determined by multiplying the Lease Rate Factor, as in effect from time to time during the calendar quarter or portion thereof ending on the due date, by that portion of Lessor's Cost not theretofore repaid by Lessee under this Agreement, and

(ii) on January 31, 1980, and semi-annually on the last Business Day of each succeeding six-month period during the lease term of this Agreement and on the Expiration Date, an amount equal to 5% of Lessor's Cost.

(c) As prepayments to be credited to the Lessor's Cost portion of Basic Rent in inverse order of the due dates thereof, the Lessee

(i) may on any payment date for Basic Rent pay to the Lessor any amount not less than $1,000,000 which is an integral multiple of $100,000; and

(ii) shall, forthwith upon receipt thereof, pay to the Lessor an amount equal to 25% of the net cash proceeds from any sale or other disposition of any asset (other than scrap metal or rolling stock) recorded in the plant, property and equipment accounts of the Lessee or any of its subsidiaries (provided that the aggregate of the net cash proceeds from all such sales or other dispositions exceeds $250,000 in the aggregate during any calendar quarter).

(d) The Lessee shall pay to the Lessor the following amounts (herein referred to as Supplemental Rent and, together with all Basic Rent, as Rent):

(i) on demand, any amount due and payable hereunder (other than Basic Rent and Casualty Value) which the Lessee assumes the obligation to pay, or agrees to pay, under this Agreement to the Lessor;

(ii) on the date provided herein, any amount payable hereunder as Casualty Value; and

(iii) on demand, and compounded monthly until actually paid (whether before or after judgment), to the extent permitted by applicable law, interest (computed on the basis of actual days elapsed in the then current year) at the Late Payment Rate on any payment of Basic Rent, Casualty Value and any other Supplemental Rent, if any, not paid when due for any period during which the same shall be overdue.

(e) All payments of Rent hereunder shall be made so that the Lessor shall have immediately available funds no later than 1:00 P.M. Boston time on the date payable hereunder and shall be paid to the Lessor at its address set forth herein or at such other address as the Lessor may direct by notice in writing to the Lessee.

SECTION 4. Net Lease. The lease provided for in this Agreement is a net lease, and the Lessee acknowledges and agrees that the Lessee's obligation to pay all Rent hereunder, and the rights of the Lessor and the Banks in and to such Rent, shall be absolute and unconditional and shall not be subject to any abatement, reduction, setoff, defense, counterclaim or recoupment for any reason whatsoever, including, without limitation, such as may be due to any present or future claims of the Lessee against the Lessor or the Banks under this Agreement or otherwise, against the manufacturer of any Item of Equipment, or against any other Person for whatever reason. Except as otherwise expressly provided herein, this Agreement shall not terminate, nor shall the obligations of the Lessee be affected, by reason of any defect in or damage to, or any loss or destruction of, the Equipment or any Item thereof from whatsoever cause, or the interference with the use thereof by any Person, or the invalidity or unenforceability or lack of due authorization of this Agreement or lack of right, power or authority of the Lessor or Lessee to enter into this Agreement, or any failure of the Lessor to perform any obligation of the Lessor to the Lessee or any other Person under this Agreement, the Participation and Agency Agreement or any instrument or document executed in connection herewith, or for any other cause, whether similar or dissimilar to the foregoing, any present or future law or regulation to the contrary notwithstanding, it being the express intention of the Lessor and the Lessee that all Rent payable by the Lessee hereunder shall be, and continue to be, payable in all events unless the obligation to pay the same shall be terminated pursuant to the express provisions of this Agreement.

SECTION 5. Warranty of the Lessor.

(a) The Lessor warrants that during the term of this Agreement, if no Event of Default has occurred, the Lessee's use of the Equipment shall not be interrupted by the Lessor or anyone claiming solely through or under the Lessor.

(b) The warranty set forth in paragraph (a) of this Section 5 is in lieu of all other warranties of the Lessor, whether written, oral or implied with respect to this Agreement or the Equipment. THE LESSEE EXPRESSLY AGREES TO LEASE EACH ITEM OF EQUIPMENT "AS IS." THE LESSOR SHALL NOT BE DEEMED TO HAVE MADE, AND THE LESSOR HEREBY DISCLAIMS, ANY OTHER REPRESENTATION

OR WARRANTY, EITHER EXPRESS OR IMPLIED, AS TO ANY MATTER WHATSOEVER, INCLUDING, WITHOUT LIMITATION, THE DESIGN OR CONDITION OF THE EQUIPMENT, ITS MERCHANTABILITY OR ITS FITNESS FOR ANY PARTICULAR PURPOSE, THE QUALITY OF THE MATERIAL OR WORKMANSHIP OF THE EQUIPMENT OR CONFORMITY OF THE EQUIPMENT TO THE PROVISIONS AND SPECIFICATIONS OF ANY PURCHASE ORDER OR ORDERS RELATING THERETO, NOR SHALL THE LESSOR OR THE BANKS BE LIABLE FOR INCIDENTAL OR CONSEQUENTIAL DAMAGES (INCLUDING STRICT OR ABSOLUTE LIABILITY IN TORT), but the Lessor authorizes the Lessee, at the Lessee's expense, to assert for the Lessor's account, during the term of this Agreement, so long as no Event of Default shall have occurred hereunder, all of the Lessor's rights under any applicable manufacturer's or seller's warranty and the Lessor agrees to cooperate with the Lessee in asserting such rights; provided, however, that the Lessee shall indemnify the Lessor and the Banks and hold the Lessor and the Banks harmless from and against any and all claims, and all costs, expenses, damages, losses and liabilities incurred or suffered by the Lessor in connection with, as a result of, or incidental to, any action by the Lessee pursuant to the above authorization. The Lessee is hereby authorized to make any necessary adjustments on the Lessor's behalf with any manufacturer of Equipment pursuant to any applicable warranty and to hold the monies payable from any manufacturer on account of such adjustments for application against future repairs and maintenance of the Equipment.

SECTION 6. Liens. The Lessee will not directly or indirectly create, incur, assume or suffer to exist any liens, security interests or other encumbrances on or with respect to the Equipment, the Lessor's title thereto or any interest of the Lessor therein (and the Lessee will promptly, at its own expense, take such action as may be necessary duly to discharge any such lien, security interest or other encumbrance), except (a) the respective rights of the Lessor, the Banks and the Lessee as herein provided (b) liens for taxes either not yet due or being contested by the Lessee in good faith with due diligence and by appropriate proceedings, and (c) inchoate materialmen's, mechanics', workmen's, repairmen's, employees' or other like liens arising in the ordinary course of business of the Lessee and not delinquent.

SECTION 7. Taxes. The Lessee agrees to pay and to indemnify the Lessor and the Banks for, and hold the Lessor and the Banks harmless from and against (on a net after-tax

basis) all withholdings, levies and charges with respect to all taxes of any nature, form or description, together with any penalties, fines or interest thereon (Impositions), arising out of the transactions contemplated by this Agreement and imposed against the Lessor, the Banks, the Lessee or any Item of Equipment by any Federal, state, local or foreign government or taxing authority upon or with respect to any Item of Equipment or upon the sale, purchase, ownership, delivery, leasing, possession, use, operation, return or other disposition thereof, or upon the rentals, receipts or earnings arising therefrom, or upon or with respect to this Agreement; provided, however, that the foregoing indemnity shall not apply: (a) to any Federal, state or local taxes (or any other Impositions) on or measured by the Lessor's (or any Bank's) net income from, upon or with respect to any Item of Equipment or from the transactions contemplated by this Agreement; (b) to any state or local taxes (or any other Impositions) based on or measured by the Lessor's (or any Bank's) gross receipts from, upon or with respect to any Item of Equipment or as a result of the transactions contemplated by this Agreement which are imposed in substitution for any state or local taxes (or any other Impositions) referred to in clause (a) above; or (c) any taxes or other Impositions on or measured by any fees or compensation received by Lessor or any Bank for services rendered in connection with the transactions contemplated by this Agreement.

If a claim is made against the Lessor or any Bank for any such Impositions, with respect to which the Lessee is liable for payment or indemnification under this Section 7, the Lessor shall give the Lessee notice in writing of such claim and shall promptly furnish the Lessee with copies of any request for information from any taxing authority relating to such Impositions, and shall in good faith, with due diligence and at the Lessee's expense, if requested in writing by the Lessee, contest (or shall permit Lessee to contest in the name of Lessor or such Bank) the validity, applicability, or amount of such tax or other Impositions; provided, however, that the Lessor shall not be required to take any action pursuant to this Section 7 unless and until Lessor shall have reasonably determined that the action to be taken shall not result in the forfeiture or loss of any Item of Equipment. If the Lessor or any Bank shall obtain a refund of all or any part of any taxes or other Impositions attributable to any amount paid by the Lessee pursuant to this Section 7, the Lessor shall promptly pay or cause such Bank to pay to the Lessee the amount of such refund (plus

any interest received thereon) together with any additional amounts theretofore paid by the Lessee in respect of such Impositions net of out-of-pocket expenses not otherwise reimbursed by the Lessee, so that the Lessor (or such Bank) shall neither profit nor lose (on a net after-tax basis) from the Imposition, the indemnity and the refund in respect thereof; provided, however, that no Event of Default shall have occurred and be continuing. All reports or returns required to be made with respect to any obligation of the Lessee under this Section 7 or arising out of this Section 7 shall be made by the Lessee on behalf of the Lessor (if such return or report need be made in the name of the Lessor) or in such other manner as will show the title of the Equipment in the Lessor and will send a copy of each such report or return to the Lessor. The Lessor agrees to cooperate fully with the Lessee in the preparation of any such report or return.

SECTION 8. Use, Maintenance and Operation; Equipment Marking.

(a) The Lessee agrees that its use of each Item of Equipment will not violate any statutes, laws, ordinances or regulations of any governmental agency applicable to the use of the Equipment, the violation of which might subject the Lessor or any Bank to legal or administrative remedies or which might result in the loss or forefeiture of any Item of Equipment. The Lessee will at all times use the Equipment solely in the conduct of its business and the Equipment will remain in the possession and control of the Lessee within the geographic limits of the continental United States, except that items of Equipment having an aggregate Fair Market Value not in excess of 5% of the aggregate Fair Market Value of all items of Equipment may from time to time be operated in the ordinary course of business in Canada; provided, however, that the Lessee may permit use of Equipment within the continental United States subject to the above exception with respect to Canada (i) by any of its common-carrier Railroad subsidiaries and (ii) if not at the time needed in its business, by other common carrier Railroads on a per diem basis in accordance with usual railroad practice. Throughout the term of this Lease, the possession, use and maintenance of the Equipment shall be at the sole risk and expense of the Lessee. No relinquishment of possession or control of the Equipment shall in any way discharge or diminish any of the Lessee's obligations hereunder.

(b) The Lessee shall use (or cause to be used) the Items of Equipment only in the manner for which they were designed and intended and will, at its own cost and expense repair and maintain each Item of Equipment so as to keep it in as good condition as at the commencement of the lease term hereunder, ordinary wear and tear excepted. Any replacement made by the Lessee upon an Item of Equipment in connection with repairing such Item shall be considered an accession to such Item, and title to such replacement part (any such replacement part being herein referred to as a Replacement Part) shall upon installation or affixation thereof, automatically vest in the Lessor. Effective upon installation or affixation of any Replacement Part, the Lessor shall be deemed to have disclaimed ownership of the original part so replaced.

(c) The Lessee may, without the prior written consent of the Lessor, (i) repair any Item of Equipment by the installation of a Replacement Part, or (ii) affix or install any accessory, equipment or device on any Item of Equipment or make any improvement or addition thereto (any such accessory, equipment or device, improvement or addition affixed or installed pursuant to this clause (ii) being herein referred to as an Improvement) if such Improvement will not impair the originally intended function or use or value of any such Item. Furthermore the Lessee shall at its sole cost and expense as soon as practicable affix or install any Improvement required by law, the Mechanical Interchange Rules of the Association of American Railroads ("AAR") the AAR Code of Car Hire Rules and Interpretations-Freight, the AAR Car Service and Car Hire Agreement, the AAR Code of Car Service Rules and Interpretations-Freight or any similar rules or regulations which may from time to time be applicable and which regulate railroad cars operating in the railroad interchange system. Any other Improvement may be affixed or installed only with the prior written consent of the Lessor, which consent shall not be unreasonably withheld. All Improvements, whether or not readily removable, shall upon affixation or installation become the property of the Lessor and thereupon each such Improvement shall become a part of the Item of Equipment to which it is affixed or on which it is installed.

(d) The Lessee agrees that each Item of Equipment shall be, and shall continue to be throughout the term

of this Agreement, personal property under applicable law. The Lessee agrees (i) to take such action as shall be required from time to time by the Lessor to protect the interest of the Lessor in each such Item and the right of the Lessor to remove the same, and (ii) not to affix any Item of Equipment to any real property if, as a result thereof, any such Item will become a fixture under applicable law.

(e) The Lessee agrees, at its own cost and expense, (i) to cause each Item of Equipment to be kept numbered with the identification or serial number therefor as specified in Schedule A hereto (or as may be applicable to any replaced or substituted item) therefor, and (ii) if requested by the Lessor to apply and maintain the Equipment Marking on each Item of Equipment and such other markings as from time to time may be required by law or otherwise deemed necessary by the Lessor in order to protect the title of the Lessor to such Item of Equipment or the rights of the Lessor under this Agreement. The Lessee will not place any Item of Equipment in operation or exercise any control or dominion over the same until such Equipment Marking has been placed thereon. The Lessee will promptly replace at its own cost and expense any such Equipment Marking which may be removed, defaced or destroyed.

SECTION 9. Inspection. The Lessor shall have the right, but not the duty, to inspect the Equipment at its own expense. Upon the request of the Lessor, the Lessee shall confirm to the Lessor the location of each Item of Equipment and shall, at any reasonable time, make the Equipment, and the Lessee's records pertaining to the Equipment, available to the Lessor for inspection.

SECTION 10. Loss or Destruction; Requisition of Use.

(a) In the event that any Item of Equipment shall be or become materially damaged, worn out, destroyed, lost, stolen, or permanently rendered unfit for use for any reason whatsoever (any such event being referred to as a Loss), or title thereto or use thereof shall be requisitioned or otherwise taken by any governmental authority under power of eminent domain or otherwise (any such taking being herein referred to as a Requisition of Use), or any Item of Equipment is returned to the manufacturer or seller thereof pursuant to any patent indemnity or warranty provision applicable thereto

(any such return being herein referred to as Return to Manufacturer), such fact shall promptly be reported by the Lessee to the Lessor; provided, however, that no such report need be made with respect to damage to any Item of Equipment that Lessee is repairing or causing to be repaired and the cost of repairing the same shall amount to less than $25,000 or $1,000,000 with respect to all Items of Equipment requiring substantially similar repair.

(b) The Lessee shall determine, within 15 days after the date of any Loss, whether such Item of Equipment can be repaired or replaced.

(c) In the event the Lessee determines that the Item of Equipment subject to such Loss cannot be economically repaired, or in the event of any Requisition of Use for a stated period which exceeds the remaining lease term of this Agreement, or Return to Manufacturer (other than for modification in the event of patent infringement or for repair or replacement) there shall be deemed to have occurred an Event of Loss with respect to such Item of Equipment as of the date of the Loss, Requisition of Use or Return to Manufacturer.

(d) In the event the Lessee determines that such Item of Equipment can be economically repaired, including repair in the event of Return to Manufacturer, the Lessee shall cause such Item to be repaired within 90 days after the occurrence of such Loss; provided, however, that if the Lessee shall, within such 90-day period, have commenced the repair of such Item and be diligently pursuing such repair, but is prevented from completing such repair within such 90-day period due to causes beyond the Lessee's control, then the time for repair shall be extended by the number of days necessary to complete such repair up to a maximum of 90 additional days, and provided, further, that if the Lessee shall fail to cause such Item to be repaired within such repair period, including any extension thereof, there shall be deemed to have occurred hereunder an Event of Loss with respect to such Item of Equipment as at the end of such period. The obligation of the Lessee to pay Rent during the above-described repair period shall remain in full force and effect.

(e) Upon the occurrence of any Event of Loss, then if and to the extent necessary to maintain the Fair Value Ratio, the Lessee shall, on or before the

due date of the next succeeding payment of Basic Rent, either (at its election):

(i) replace the Item of Equipment subject to the Event of Loss with an Item of Equipment of like kind and with a Fair Market Value at least equal to that of the replaced Item immediately prior to the occurrence giving rise to the Event of Loss, or

(ii) pay to the Lessor the Casualty Value of such Item of Equipment.

(f) Except as provided in paragraph (e) of this Section 10 and so long as no Event of Default exists, the Lessee shall have no duty to account to the Lessor in respect of any Event of Loss, shall be entitled to retain any insurance proceeds related thereto, any salvage value of the Item of Equipment subject to the Event of Loss and any other claims against third parties resulting therefrom. The Lessee's obligations to pay Rent when and as due shall not be abated or otherwise affected by any Event of Loss or other damage to Equipment and the Lessor shall have no duty or responsibility of any kind to Lessee in respect of any Event of Loss or such damage, such being at the sole risk of the Lessee, provided, that the Lessor shall cooperate with the Lessee, at the Lessee's request and sole expense, to the extent necessary to permit Lessee to pursue any claims or remedies in respect of any Event of Loss.

(g) If the Lessee shall elect to replace an Item of Equipment pursuant to paragraph (e)(i) of this Section 10, it shall deliver to the Lessor an appropriate bill of sale therefor and cause to be filed under 49 U.S.C. §11303(a) an appropriate amendment to Schedule A hereto and under the Uniform Commercial Code of applicable jurisdictions appropriate amendments of filed financing statements.

(h) Each payment of Casualty Value shall be credited to the Lessor's Cost portion of Basic Rent in inverse order of the due dates thereof, provided that the aggregate of all payments of Casualty Value shall in no event exceed the aggregate amount due and to become due under this Agreement as specified in Section 21 hereof.

(i) In the case of a Requisition of Use of any Item of Equipment for an indefinite period or for a stated period which does not exceed the remaining lease term of this Agreement, such Requisition of Use shall not terminate this Agreement with respect to such Item and each and every obligation of the Lessee with respect thereto shall, to the extent reasonably required by the Lessor acting in good faith, remain in full force and effect. So long as no Event of Default shall have occurred and be continuing under this Agreement, the Lessee shall be entitled to all sums, attributable to the period such Item is subject to this Agreement, received by reason of any such Requisition of Use referred to in the preceding sentence.

SECTION 11. Insurance. The Lessee shall maintain or cause to be maintained, with respect to its activities and operations in which the units of Equipment shall be utilized, liability insurance covering the Equipment of the scope and limits normally carried by the Lessee, and in such types and limits as are customarily carried by comparable companies under similar circumstances, or as in the judgment of the Lessee are adequate to protect activities and operations of the Lessee, such insurance to be maintained through commercial insurers of recognized responsibility; provided that the Lessee shall maintain the following minimum coverage with respect to its liability insurance: personal liability and property damage liability insurance with combined single limit of $10,000,000 and a deductible of $2,000,000, covering liability of the Lessee, including liability assumed under any contract or agreement, arising out of any occurrence or occurrences caused by or growing out of the Lessee's operations anywhere in the world, and all operations incidental thereto.

All such policies required above shall name the Lessor as an additional insured and shall contain a provision to the effect that the insurer will give the Lessor thirty (30) days prior written notice before cancellation, termination or modification of any such policy is effective. The Lessee shall furnish the Lessor or the Lessor's assignee with certificates or other satisfactory evidence of the maintenance of the insurance required hereunder.

SECTION 12. Indemnification. The Lessee agrees to assume liability for, and does hereby agree to indemnify, protect, save and keep harmless the Lessor and each of the Banks from and against any and all liabilities, obligations,

losses, damages, penalties, claims (including, without limitation, claims involving strict or absolute liability in tort), actions, suits, costs, expenses and disbursements (including, without limitation, reasonable legal fees and expenses) of any kind and nature whatsoever (Claims) in any way relating to or arising out of this Agreement or any document contemplated hereby, or the performance or enforcement of any of the terms hereof or thereof, or in any way relating to or arising out of the manufacture, purchase, acceptance, rejection, ownership, delivery, lease, sublease, possession, use, operation, maintenance, condition, registration, sale, return, storage or disposition of any Item of Equipment or any accident in connection therewith (including, without limitation, latent and other defects, whether or not discoverable and any Claim for patent, trademark or copyright infringement); provided, however, that the Lessee shall not be required to provide indemnity pursuant to this Section 12 for (a) any Claim resulting from acts which would constitute the wilful misconduct or gross negligence of the Person indemnified, or (b) any taxes or other Impositions (as defined in Section 7 hereof). Notwithstanding the foregoing, nothing set forth in this Section 12 shall be deemed to abrogate or in any way affect any rights of the Lessor or any of the Banks set forth in any other Section hereof. To the extent that the Lessor or any of the Banks in fact receives indemnification payments from the Lessee under the indemnification provisions of this Section 12, the Lessee shall be subrogated, to the extent of such indemnity paid, to the Lessor's or such Bank's rights with respect to the transaction or event requiring or giving rise to such indemnity; provided, however, that the Lessee shall not enforce any such rights by legal proceedings without the Lessor's or such Bank's approval, which approval shall not be unreasonably withheld or delayed. THE LESSEE AGREES THAT NEITHER THE LESSOR NOR ANY OF THE BANKS SHALL BE LIABLE TO THE LESSEE FOR ANY CLAIM CAUSED DIRECTLY OR INDIRECTLY BY THE INADEQUACY OF ANY ITEM OF EQUIPMENT FOR ANY PURPOSE OR ANY DEFICIENCY OR DEFECT THEREIN OR THE USE OR MAINTENANCE THEREOF OR ANY REPAIRS, SERVICING OR ADJUSTMENTS THERETO OR ANY DELAY IN PROVIDING OR FAILURE TO PROVIDE ANY THEREOF OR ANY INTERRUPTION OR LOSS OF SERVICE OR USE THEREOF OR ANY LOSS OF BUSINESS, ALL OF WHICH SHALL BE THE RISK AND RESPONSIBILITY OF THE LESSEE.

SECTION 13. No Assignment. The Lessee will not, without the prior written consent of the Lessor, assign any of its rights hereunder and no sale, exchange, transfer, assignment or other disposition of this Equipment Lease will

be made in violation of the Securities Act of 1933, as amended, or any applicable state securities law.

SECTION 14. Certain Covenants Concerning the Equipment.

(a) Annual Appraisal. The Lessee will, on each anniversary of the date of this Agreement, cause to be initiated an appraisal of all of the Equipment by a single recognized independent appraiser chosen by Lessee and reasonably satisfactory to Lessor and furnish to the Lessor copies of the appraisal report resulting therefrom within 60 days thereafter.

(b) Fair Value Ratio. The Lessee will not permit the aggregate Fair Market Value of the Equipment to be less at any time than an amount equal to 140% of the unrepaid portion of Lessor's Cost (the Fair Value Ratio) and shall, if necessary for such purpose, add additional or replacement Items of Equipment pursuant to Section 10(e) hereof or make prepayments of Lessor's Cost pursuant to Section 3(c)(i) hereof or deposit with the Lessor funds sufficient to cover any such shortfall.

SECTION 15. Certain Other Covenants of the Lessee. So long as any Rent remains unpaid or this Agreement remains in effect:

(a) Financial Statements. The Lessee will furnish to the Lessor:

(i) as soon as practicable and in any event within 60 days after the end of each of the first three quarterly periods in each fiscal year of the Lessee, consolidated balance sheets of the Lessee and its subsidiaries as at the end of such period, and consolidated statements of income, stockholders' equity, and changes in financial position of the Lessee and its subsidiaries for such period, setting forth in comparative form the figures for the corresponding periods of the previous fiscal year, all in reasonable detail, prepared in accordance with generally accepted accounting principles applied on a consistent basis and certified as complete and correct, subject to changes resulting from audit and year-end adjustments, by the principal financial officer of the Lessee;

(ii) as soon as practicable and in any event within 120 days after the end of each fiscal year, consolidated and consolidating balance sheets of the Lessee and its subsidiaries as at the end of such year, and consolidated and consolidating statements of income, stockholders' equity, and changes in financial position of the Lessee and its subsidiaries for such year, setting forth in the case of all consolidated statements in comparative form the figures for the previous fiscal year, all in reasonable detail, prepared in accordance with generally accepted accounting principles applied on a consistent basis, and (A) in the case of consolidated balance sheets and other consolidated financial statements referred to above, accompanied by a report and opinion of Price Waterhouse & Co. or other independent certified public accountants of recognized standing selected by the Lessee and satisfactory to the Lessor, which report and opinion shall have been prepared in accordance with generally accepted auditing standards, and (B) in the case of consolidating balance sheets and statements, certified by the principal financial officer of the Lessee; and

(iii) on January 31, 1980, and semi-annually thereafter on the last Business Day of each succeeding six-month period during the lease term of this Agreement, a Fair Value Ratio Report in the form of Schedule B hereto; and

(iv) from time to time any such other information regarding the financial affairs of the Company and any Subsidiary, including such operating statements, reports from the independent accountants on internal controls as suggested in Statement of Auditing Standard No. 20, "Required Communication of Material Weaknesses in Internal Accounting Control," and annual budgets as approved by the Board of Directors as may reasonably be requested by any Bank.

At the time of each delivery of financial statements pursuant to clause (ii) of this Section 15(a) the Lessee shall furnish to the Lessor a letter from independent certified public accountants that they have caused the provisions of Sections 14 and 15 hereof to be reviewed, insofar as they relate to accounting matters included within the scope of their audit, and that

they have no knowledge of the existence of any Default or Event of Default, or state of facts which could become a Default or Event of Default, or if they have such knowledge, specifying the nature and period of existence thereof. Such statement shall also contain the accountants' computations relating to compliance by the Lessee with the provisions of Sections 14(b), 15(b) and 15(c) of this Agreement. At the time of each delivery of financial statements pursuant to clauses (i) and (ii) of this Section 15(a), the Lessee shall deliver to the Lessor a certificate from the Lessee's principal financial officer providing, and certifying to the accuracy of, computations relating to the Lessee's compliance with the provisions of Sections 14(b), 15(b) and 15(c) of this Agreement and stating that the principal financial officer has no knowledge of the existence of any Default or Event of Default, or state of facts which could become a Default or Event of Default, or if such principal financial officer has such knowledge, specifying the nature and period of existence thereof and what action the Lessee proposes to take with respect thereto. If at any other time the Lessee shall obtain knowledge of the existence of any Default or Event of Default, or such a state of facts, the Lessee shall forthwith deliver to the Lessor a certificate specifying the nature and period of existence thereof and what action the Lessee proposes to take with respect thereto.

(b) Consolidated Tangible Net Worth. The Lessee will maintain a Consolidated Tangible Net Worth at all times until December 31, 1980 in an amount not less than an amount equal to 75% of, and at all times thereafter in an amount not less than 70% of, the cumulative consolidated net income after taxes of the Lessee and its subsidiaries commencing on May 15, 1979 as determined in accordance with generally accepted accounting principles but without any deduction therefrom for losses for the period commencing on May 15, 1979 through each date as at which such Consolidated Tangible Net Worth is being determined.

(c) Funded Indebtedness. Until December 31, 1980, the Lessee will not, and will not permit any of its subsidiaries to, incur, assume, or become or remain liable in respect of any Funded Indebtedness (other than its obligations in respect of Rent hereunder) in excess of an aggregate of $70,000,000 and at all times after December 31, 1980, the Lessee will not, and will not permit any of its subsidiaries to, incur, assume or be-

for its fiscal year ending December 31, 1979, or (y) the product derived by multiplying $800,000 by a fraction, the numerator of which is the number of days in the period commencing on the date hereof through and including December 31, 1979, and the denominator of which is 365; and (ii) during the fiscal year ending December 31, 1981, and each subsequent fiscal year during the term hereof, the Lessee may make Distributions in an amount equal to the sum of the lesser of (x) its net consolidated income after taxes, as determined in accordance with generally accepted accounting principles ("Net Income"), or (y) $800,000 plus, if Lessee's Net Income exceeds $5,000,000 for the preceding fiscal year, an additional amount equal to 25% of Lessee's Net Income in excess of $5,000,000 through and including $8,000,000 plus 50% of Lessee's Net Income in excess of $8,000,000, provided, however, that, notwithstanding the preceding, no payment of any kind shall be made to or for the account of any shareholder if the Company is in default with respect to any of its covenants, agreements or obligations under the Guaranty Agreement dated as of August 30, 1979, in favor of the Lessor and the Banks, and the Lessor has notified the Lessee of such default.

(g) Merger, Consolidation. The Lessee will not, and will not permit any of its subsidiaries to, merge or consolidate with any other Person or sell or otherwise dispose of any substantial portion of its assets as a whole, except that the Lessee or any of its subsidiaries may merge or consolidate with one another provided, in the case of a merger or consolidation involving the Lessee, that the Lessee is the surviving corporation.

(h) Taxes, Etc. The Lessee will, and will cause each of its subsidiaries to, duly pay and discharge, or cause to be paid and discharged before the same shall become in arrears, all taxes, assessments and other governmental charges imposed on it or its properties, sales and activities, or upon its income, or any part thereof, as well as all claims for labor, materials or supplies which, if unpaid, might by law become a lien or charge on any of their respective properties, except those of such items as are being in good faith appropriately contested by it (establishing on its books such reserves as may be required by generally accepted accounting principles in respect thereof). The Lessee

will promptly give to the Lessor notice of any claim or assessment in excess of $500,000 asserted against it or any of its subsidiaries by any governmental tax agency or authority.

(i) Railroad. The Lessee shall at all time during the term of this Agreement operate its business so that it shall be a "Railroad" as that term is defined in §101(33) of the Bankruptcy Reform Act of 1978.

SECTION 16. Events of Default. The term Event of Default, wherever used herein, shall mean any of the following events under this Agreement (whatever the reason for such Event of Default and whether it shall be voluntary or involuntary, or come about or be effected by operation of law, or be pursuant to or in compliance with any judgment, decree or order of any court or any order, rule or regulation of any administrative or governmental body):

(a) The Lessee shall fail to make any payment of Basic Rent within 10 days after the same shall become due or shall fail to make any payment of Rent when due other than Basic Rent 10 days after notice of such failure; or

(b) The Lessee shall fail to perform or observe any other covenant or agreement to be performed or observed by it under this Agreement, the Participation and Agency Agreement or any agreement, document or certificate referred to herein or in the Participation and Agency Agreement and delivered by the Lessee in connection herewith or therewith and such failure shall continue for 45 days after written notice thereof from the Lessor to the Lessee; or

(c) Any representation or warranty made by the Lessee herein or in the Participation and Agency Agreement or any agreement, document or certificate referred to herein or in the Participation and Agency Agreement and delivered by the Lessee in connection herewith or therewith shall prove to have been incorrect in any material respect when any such representation or warranty was made or given; or

(d) A petition in bankruptcy or for reorganization or arrangement shall be filed by the Lessee or any of its subsidiaries; or the Lessee or any of its subsidiaries or the Company shall make an assignment for

the benefit of creditors or consent to the appointment of a trustee or a receiver, or a trustee or a receiver shall be appointed for the Lessee or any of its subsidiaries or the Company, for any Item of Equipment or for a substantial part of the Lessee's property or that of any of its subsidiaries or of the Company without its consent and any such trustee or receiver shall not be dismissed within a period of 60 days; or bankruptcy, reorganization or insolvency proceedings shall be instituted against the Lessee or any of its subsidiaries or the Company and shall not be dismissed within a period of 60 days; or

(e) Default shall occur (beyond any period of grace permitted with respect thereto) under or in respect of any indebtedness of the Lessee or any of its subsidiaries for money borrowed or credit received outstanding in an amount of $1,000,000 or more, if as a result of such default any Person would have a right to cause, or has caused, such indebtedness to become due prior to its stated maturity.

SECTION 17. Remedies.

(a) Upon the occurrence of any Event of Default and so long as the same shall be continuing, the Lessor may, at its option, declare this Agreement to be in default by written notice to such effect given to the Lessee, and at any time thereafter, the Lessor may exercise one or more of the following remedies, as the Lessor in its sole discretion shall lawfully elect:

(i) Proceed by appropriate court action, either at law or in equity, to enforce performance by the Lessee of the applicable covenants of this Agreement or to recover damages for the breach thereof;

(ii) By notice in writing terminate this Agreement, whereupon all rights of the Lessee to the use of the Equipment shall absolutely cease and terminate but the Lessee shall remain liable as hereinafter provided; and thereupon the Lessee, if so requested by the Lessor, shall at its expense promptly return the Equipment to the possession of the Lessor pursuant to the Lessor's instructions and in the condition required by the terms hereof, or the Lessor, at its option, may

enter upon the premises where the Equipment is located and take immediate possession of and remove the same by summary proceedings or otherwise. The Lessee shall, without further demand, forthwith pay to the Lessor an amount equal to any unpaid Rent due and payable for all periods up to and including the date on which the Lessor has declared this Agreement to be in default, plus, as liquidated damages for loss of a bargain and not as a penalty, an amount equal to the unrepaid portion of the Lessor's Cost plus interest thereon at the Late Payment Rate to the date of payment plus expenses required herein to be reimbursed to the Lessor. Following the return of the Equipment to the Lessor pursuant to this paragraph (ii) the Lessor shall proceed to sell or otherwise dispose of the Equipment in such manner as it shall deem appropriate, in accordance with the terms of Article 9 of the Uniform Commercial Code. The proceeds of such sale shall be applied by the Lessor (A) first, to pay all costs, charges and expenses, including reasonable legal fees and disbursements, incurred by the Lessor and the Banks as a result of the default and the exercise of its remedies with respect thereto, (B) second, to pay to the Lessor an amount equal to the liquidated damages set forth in the preceding sentence. Any surplus remaining thereafter shall be paid over to the Lessee. To the extent that the proceeds from any such sale or other disposition are insufficient to pay to the Lessor all amounts required to be paid to it pursuant to this pargraph (ii), the Lessee shall remain liable therefor.

(b) The Lessee shall pay and be liable for all costs, charges and expenses, including reasonable legal fees and disbursements, incurred by the Lessor and the Banks by reason of the occurrence of any Event of Default or the exercise of the Lessor's remedies with respect thereto.

(c) No remedy referred to herein is intended to be exclusive, but each shall be cumulative and in addition to any other remedy referred to above or otherwise available to the Lessor at law or in equity. No express or implied waiver by the Lessor of any Default or Event of Default hereunder shall in any way be, or be construed to be, a waiver of any future or subsequent

Default or Event of Default. The failure or delay of the Lessor in exercising any rights granted it hereunder upon any occurrence of any of the contingencies set forth herein shall not constitute a waiver of any such right upon the continuation or recurrence of any such contingencies or similar contingencies and any single or partial exercise of any particular right by the Lessor shall not exhaust the same or constitute a waiver of any other right provided herein.

(d) The Lessee hereby agrees that the sending of five days' notice by first class mail, postage prepaid, to the address of the Lessee specified in Section 18 hereof of the place and time of any public sale or the time after which any private sale or other disposition may be made shall be deemed reasonable notice thereof. To the extent permitted by applicable law, the Lessor may enforce its rights hereunder without any other notice, without the necessity of any prior judicial or other hearing and without compliance with any other condition precedent now or hereafter imposed by statute, rule of law or otherwise, all of which are hereby expressly waived by the Lessee. If any of the Equipment is sold by the Lessor on credit or for future delivery, the Lessor shall not be liable for any failure of payment thereon and may in such event resell the Equipment, to the extent the same is possible.

SECTION 18. Notices. All notices, demands, requests and other communications provided for or permitted herein shall be in writing, delivered in hand or sent by first class mail, prepaid, addressed (a) if to the Lessor, at 100 Federal Street, Boston, Massachusetts 02110, Attention: "Thomas A. Fransioli III," and (b) if to the Lessee, at P.& L.E. Terminal Building, Pittsburgh, Pennsylvania 15219, Attention: "Treasurer" with a copy to Messrs. McCann, Garland, Ridall & Burke, 3718 Mellon Bank Building, Pittsburgh, Pennsylvania 15219, Attention: "Edward C. Wachter, Jr., Esq".

Any notice provided for herein shall become effective only upon and at the time of receipt by the Person to whom it is given unless such notice is mailed by first-class registered mail, in which case it shall be deemed to be received on the earlier of (c) the third Business Day following the mailing thereof or (d) the day of its receipt, if a Business Day, or if not a Business Day, the next succeeding Business Day.

remaining Equipment shall, without further act or deed by Lessor, automatically vest in the Lessee, provided that the Lessor shall make NO WARRANTY WHATSOEVER in connection with such reconveyance. The Lessor shall make and deliver to the Lessee in connection therewith such supplemental documents, including a release of any filings made under 49 U.S.C. §11303(a) and the Uniform Commercial Code of applicable jurisdictions, as the Lessee may reasonably request.

IN WITNESS WHEREOF, the parties hereto have each caused this Agreement to be duly executed by their respective officers thereunto duly authorized.

FFC BOSTON LEASING CORPORATION, not in its individual capacity, but solely as Agent under the Participation and Agency Agreement, as Lessor

By _____

Date: Aug 30, 1979

THE PITTSBURGH AND LAKE ERIE RAILROAD COMPANY, as Lessee

By _____

Date: Aug 30, 1979

The undersigned hereby certifies that the Person executing this Agreement on behalf of the Lessee holds the indicated office, was duly elected thereto and at all relevant times has been a duly qualified and acting officer of the Lessee.

_____

Date: Aug 30, 1979

Commonwealth of Pennsylvania)
)
County of Allegheny)

On this 30th day of August, 1979, before me personally appeared F. Jared Sprole, to me personally known, who, being by me duly sworn, says that he is an authorized officer of FFC Boston Leasing Corporation, that said instrument was signed and sealed on behalf of said corporation by authority of its Board of Directors and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

Beverly Ann Wilcox
Notary Public

[Seal]

My Commission expires:

ERLY ANN WILCOX, Notary Public
st Mifflin, Allegheny County, Pa.
My Commission Expires Oct. 18, 1982

Commonwealth of Pennsylvania)
County of Allegheny)

On this 30th day of August, 1979, before me personally appeared Henry G. Allyn, Jr., to me personally known, who being by me duly sworn, says that he is an officer of THE PITTSBURGH AND LAKE ERIE RAILROAD COMPANY, that said instrument was signed and sealed on behalf of said corporation by authority of its Board of Directors and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

Beverly Ann Wilcox
Notary Public

[Seal]

My Commission expires:

BEVERLY ANN WILCOX, Notary Public
West Mifflin, Allegheny County, Pa.
My Commission Expires Oct. 18, 1982

SCHEDULE A TO EQUIPMENT LEASE

DESCRIPTION OF EQUIPMENT

Pittsburgh & Lake Erie
Railroad

Rolling Stock

Summary provided at end of report, grand totals page 166

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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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019680								
019681								
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
019721								
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019759								
019760								
019761								
019762								
019763								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
019764								
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019766								
019767								
019768								
019769								
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019771								
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019801								
019802								
019803								
019804								
019805								
019806								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
019807								
019808								
019809								
019810								
019811								
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019850								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
019851								
019852								
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019859								
019860								
019861								
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019890								
019891								
019892								
019893								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
019894								
019895								
019896								
019897								
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019899								
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019936								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
019937								
019938								
019939								
019940								
019941								
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019943								
019944								
019945								
019946								
019947								
019000-019999								
042100								
042101								
042102								
042103								
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042106								
042107								
042108								
042109								
042110								
042111								
042112								
042113								
042114								
042115								
042116								
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042118								
042119								
042120								
042121								
042122								
042123								
042124								
042125								
042126								
042127								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
042128								
042129								
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042132								
042133								
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042159								
042160								
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042165								
042166								
042167								
042168								
042169								
042170								
042171								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
042172								
042173								
042174								
042175								
042176								
042177								
042178								
042179								
042180								
042181								
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042183								
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042202								
042203								
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042206								
042207								
042208								
042209								
042210								
042211								
042212								
042213								
042214								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
042215								
042216								
042217								
042218								
042219								
042221								
042222								
042223								
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042239								
042240								
042241								
042242								
042243								
042244								
042245								
042246								
042247								
042248								
042249								
042100-042249 ✓								
044000								
044001								
044002								
044003								
044004								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
044005								
044006								
044007								
044008								
044009								
044010								
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044015								
044016								
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044019								
044020								
044021								
044022								
044023								
044024								
044000-044024								
044300								
044301								
044302								
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044316								
044317								
044318								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
044319								
044320								
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044361								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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044405								
044406								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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044421								
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044423								
044424								
044275-044999 ✓								
046000								
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046016								
046017								
046018								
046019								
046020								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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046063								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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046104								
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046106								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
046107								
046108								
046109								
046110								
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046112								
046113								
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046115								
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046118								
046119								
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046147								
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046149								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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061037								
061038								
061039								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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061080								
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061083								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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061120								
061121								
061122								
061123								
061124								
061125								
061126								
061127								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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061171								

CAP SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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061174								
061175								
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
061217								
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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061439								
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061478								
061479								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
061480								
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061000-061499								
061500								
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061518								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
061519								
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061561								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
061562								
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061564								
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061600								
061601								
061602								
061603								
061604								
061605								
061606								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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061650								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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061693								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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061780								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
061781								
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061823								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
061824								
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061868								
061869								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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061910								
061911								
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061913								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
061914								
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061955								
061956								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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061997								
061998								
061999								
061500-061999 ✓								
062000								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
062001								
062002								
062003								
062004								
062005								
062006								
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062043								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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062086								
062087								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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062091								
062092								
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062110								
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062119								
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062128								
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062130								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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062162								
062163								
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062165								
062166								
062167								
062168								
062169								
062170								
062171								
062172								
062173								
062174								
062175								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
062176								
062177								
062178								
062179								
062180								
062181								
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062209								
062210								
062211								
062212								
062213								
062214								
062215								
062216								
062217								
062218								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
062219								
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062221								
062222								
062223								
062224								
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062254								
062255								
062256								
062257								
062258								
062259								
062261								
062262								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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062299								
062300								
062301								
062302								
062303								
062304								
062305								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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062308								
062309								
062310								
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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062394								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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062481								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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062606								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
062607								
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062646								
062647								
062648								
062649								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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062693								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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062732								
062734								
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062736								
062737								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
062738								
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062745								
062500-062745								
063099								
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063129								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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063169								
063170								
063172								
063173								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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063213								
063214								
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063216								
063217								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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063259								
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063261								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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063301								
063302								
063303								
063304								
063305								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
063306								
063307								
063308								
063309								
063310								
063311								
063312								
063313								
063314								
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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063390								
063391								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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063434								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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063474								
063475								
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063477								
063478								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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063483								
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063521								
063522								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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063527								
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063563								
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063565								
063566								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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063603								
063604								
063605								
063606								
063607								
063608								
063609								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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063612								
063613								
063614								
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063652								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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063694								
063695								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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063735								
063737								
063738								
063739								
063740								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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063782								
063783								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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063823								
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063826								
063827								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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063869								
063870								

CAP SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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063913								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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063995								
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063998								
063999								
064000								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAP SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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072011								
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072086								
072096								
072100								
072138								
072141								
072154								
072181								
072193								
072223								
072232								
072233								
072250								
072264								
072273								
072281								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
072305								
072326								
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
073146								
073163								
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
073459								
073482								
073484								
073000-073499								
073504								
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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SCHEDULE B TO EQUIPMENT LEASE

Date:

Report as to Fair Value Ratio

I hereby certify to FFC Boston Leasing Corporation, as Lessor under the Equipment Lease (Sale and Leaseback) dated , 1979, that I am the principal financial officer of The Pittsburgh and Lake Erie Railroad, Lessee thereunder, and that set forth below and in any supporting schedules annexed hereto is a true and correct computation of the "Fair Value Ratio" as defined in Section 14(b) of said Equipment Lease as of the date indicated above.

1.	Lessor's Cost	$_____
2.	Semi-Annual Repayments and any Prepayments of Lessor's Cost	$_____
3.	Item 1 less item 2	$_____
4.	Fair Market Value of Equipment from most recent Appraisal	$_____
5.	Disposition, casualties, losses, etc. of Equipment since most recent Appraisal	$_____
6.	Additional Equipment conveyed to Lessor since most recent Appraisal	$_____
7.	Item 4 less item 5 plus item 6	$_____
8.	Item 7 stated as a percentage of item 3	_____%

_____
Principal Financial Officer

Summary provided at end of report, grand totals page 166

DATE RUN 8/08/79 THE PITTSBURGH & LAKE ERIE RAILROAD COMPANY PAGE 1

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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INTERSTATE COMMERCE COMMISSION

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG.	ICC DEPRECIATED	IRS ORIG. COST	IRS DEPRECIATED VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAP SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
019764								
019765								
019766								
019767								
019768								
019769								
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019771								
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019800								
019801								
019802								
019803								
019804								
019805								
019806								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
019807								
019808								
019809								
019810								
019811								
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
019851								
019852								
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019856								
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019860								
019861								
019862								
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019889								
019890								
019891								
019892								
019893								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
019894								
019895								
019896								
019897								
019898								
019899								
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019936								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
019937								
019938								
019939								
019940								
019941								
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019943								
019944								
019945								
019946								
019947								
019000-019999								
042100								
042101								
042102								
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042110								
042111								
042112								
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042114								
042115								
042116								
042117								
042118								
042119								
042120								
042121								
042122								
042123								
042124								
042125								
042126								
042127								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
042128								
042129								
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042131								
042132								
042133								
042135								
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042159								
042160								
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042165								
042166								
042167								
042168								
042169								
042170								
042171								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
042172								
042173								
042174								
042175								
042176								
042177								
042178								
042179								
042180								
042181								
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042183								
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042200								
042201								
042202								
042203								
042204								
042205								
042206								
042207								
042208								
042209								
042210								
042211								
042212								
042213								
042214								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
042215								
042216								
042217								
042218								
042219								
042221								
042222								
042223								
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042237								
042238								
042239								
042240								
042241								
042242								
042243								
042244								
042245								
042246								
042247								
042248								
042249								
042100-042249								
044000								
044001								
044002								
044003								
044004								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
044005								
044006								
044007								
044008								
044009								
044010								
044011								
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044014								
044015								
044016								
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044019								
044020								
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044022								
044023								
044024								
044000-044024								
044300								
044301								
044302								
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044316								
044317								
044318								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
044319								
044320								
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044360								
044361								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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044363								
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044365								
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044405								
044406								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
044407								
044408								
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044421								
044422								
044423								
044424								
044275-044999								
046000								
046001								
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046017								
046018								
046019								
046020								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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046023								
046024								
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046063								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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046099								
046100								
046101								
046102								
046103								
046104								
046105								
046106								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
046107								
046108								
046109								
046110								
046111								
046112								
046113								
046114								
046115								
046116								
046117								
046118								
046119								
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046149								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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061002								
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061037								
061038								
061039								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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061079								
061080								
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061083								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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061120								
061121								
061122								
061123								
061124								
061125								
061126								
061127								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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061170								
061171								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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061174								
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061199								
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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061301								
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061305								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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061518								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
061519								
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061521								
061522								
061523								
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061561								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
061562								
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061564								
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061606								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
061607								
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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061693								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
061733								
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061780								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
061781								
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061821								
061822								
061823								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
061824								
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061866								
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061868								
061869								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
061870								
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061908								
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061910								
061911								
061912								
061913								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
061914								
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061916								
061917								
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061954								
061955								
061956								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
061957								
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061960								
061961								
061962								
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061966								
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061968								
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061995								
061996								
061997								
061998								
061999								
061500-061999								
062000								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
062001								
062002								
062003								
062004								
062005								
062006								
062007								
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062011								
062012								
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062042								
062043								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
062044								
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062086								
062087								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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062090								
062091								
062092								
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062128								
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062130								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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062133								
062134								
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062165								
062166								
062167								
062168								
062169								
062170								
062171								
062172								
062173								
062174								
062175								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
062176								
062177								
062178								
062179								
062180								
062181								
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062184								
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062206								
062207								
062208								
062209								
062210								
062211								
062212								
062213								
062214								
062215								
062216								
062217								
062218								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
062219								
062220								
062221								
062222								
062223								
062224								
062225								
062226								
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062249								
062250								
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062252								
062253								
062254								
062255								
062256								
062257								
062258								
062259								
062261								
062262								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
062263								
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062300								
062301								
062302								
062303								
062304								
062305								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
062306								
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062308								
062309								
062310								
062311								
062312								
062313								
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062348								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
062349								
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062351								
062352								
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062392								
062393								
062394								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
062395								
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062397								
062398								
062399								
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062402								
062403								
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062437								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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062480								
062481								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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062519								
062520								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
062521								
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062562								
062563								

CAP SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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062567								
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062599								
062600								
062601								
062602								
062603								
062604								
062605								
062606								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
062607								
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062610								
062611								
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062643								
062644								
062645								
062646								
062647								
062648								
062649								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
062650								
062651								
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062658								
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
062694								
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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062500-062745								
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063129								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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063170								
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063173								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
063174								
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063214								
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063216								
063217								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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063258								
063259								
063260								
063261								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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063302								
063303								
063304								
063305								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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063311								
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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063390								
063391								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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063478								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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063566								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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063609								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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063695								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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063740								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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063783								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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063870								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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063999								
064000								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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064131								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
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064179								
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
064219								
064220								
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
064262								
064263								
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
064305								
064306								
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
064348								
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
064391								
064392								
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CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
072722								
072734								
072738								
072744								
072749								
072750								
072782								
072787								
072790								
072817								
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072855								
072904								
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072994								
072000-072999								
073001								
073004								
073022								
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073064								
073063								
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073085								
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073094								
073098								
073100								
073104								
073110								
073114								
073133								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
073145								
073163								
073165								
073170								
073176								
073182								
073200								
073206								
073209								
073213								
073215								
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073324								
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073433								
073434								
073435								
073441								
073442								
073446								
073449								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
073459								
073482								
073484								
073000-073499								
073504								
073506								
073510								
073511								
073517								
073520								
073532								
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073645								
073646								
073658								
073659								
073663								
073692								

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
073700								
073705								
073717								
073719								
073722								
073724								
073735								
073736								
073740								
073743								
073747								
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073991								
073997								
074001								

DATE RUN 8/08/79 THE PITTSBURGH & LAKE ERIE RAILROAD COMPANY

CAR SERIES	ICC ORIG. COST	ICC DEPRECIATED LEDGER VALUE	IRS ORIG. COST	IRS DEPRECIATED LEDGER VALUE	NO. UNITS	SALVAGE	EST. SALVAGE	DEPR CODE
074002								
074007								
074011								
074014								
074015								
074016								
074022								
074031								
074038								

073500 - 074049