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ELIAS C. ALVORD (1942)  
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December 17, 1993

18555  
RECORDATION NO. \_\_\_\_\_ FILED 1425

Mr. Sidney L. Strickland, Jr.  
Secretary  
Interstate Commerce Commission  
Washington, D.C. 20423

DEC 20 1993 -9 05 AM  
INTERSTATE COMMERCE COMMISSION  
18555  
RECORDATION NO. \_\_\_\_\_ FILED 1425

Dear Mr. Strickland:

DEC 20 1993 -9 05 AM

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11303(a) are two duly executed copies each of a Memorandum of Lease and a Memorandum of Assignment of Lease, both dated as of December 17, 1993, the first being a primary document and the other a secondary document related thereto, as defined in the Commission's Rules for the Recordation of Documents under 49 C.F.R. Section 1177.

The names and addresses of the parties to the enclosed document are:

Lesser/Assignor	
Debtor:	ACF Industries, Incorporated 3301 Rider Trail South Earth City, Missouri 63045
Lessee:	ECCI 5775 Peachtree-Dunwoody Road NE Suite 200-G Atlanta, Georgia 303042
Assignee/ Secured Party:	BA Leasing & Capital Corporation Four Embarcadero Center, Suite 1200 San Francisco, California 94111

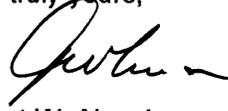
Mr. Sidney L. Strickland, Jr.  
December 17, 1993  
Page 2

A description of the railroad equipment and leases covered by the enclosed documents is attached to each document as Exhibit A.

Also enclosed is a check in the amount of \$36.00 payable to the order of the Interstate Commerce Commission covering the required recordation fee.

Kindly return one stamped copy of each of the enclosed documents to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/bg  
Enclosures

RECORDATION NO. 18555 FILED 1425

DEC 20 1993 -9 05 AM

INTERSTATE COMMERCE COMMISSION

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MEMORANDUM OF LEASES

BETWEEN

ACF INDUSTRIES, INCORPORATED ("LESSOR")

AND

the Lessee identified herein, ("LESSEE")

---

Filed and recorded with the Interstate Commerce Commission  
pursuant to Section 11303, Title 49, United States Code on  
December , 1993, at , Recordation No.

[4408-103/CV01.WPF/13NS/4276/38NS]

Memorandum dated as of December 17, 1993 of Leases specified on Exhibit A attached hereto by and between ACF Industries, Incorporated, a New Jersey corporation, ("Lessor") and the Lessee identified on Exhibit A attached hereto, ("Lessee") (as the same have been and may be amended, supplemented, otherwise modified or renewed from time to time, the "Leases").

W I T N E S S E T H:

Pursuant to the Leases, Lessor has agreed to furnish to Lessee, and Lessee has agreed to lease from Lessor certain railcars including the railroad tank cars and covered hopper cars listed on Exhibit A attached hereto.

IN WITNESS WHEREOF, the undersigned has caused this instrument to be signed by its corporate officer as of the date first above written.

ACF INDUSTRIES, INCORPORATED,

by



Title: ASSISTANT TREASURER

STATE OF NEW YORK     )  
                              )   ss.  
COUNTY OF NEW YORK    )

On this 15th day of December, 1993, before me personally appeared Umesh Choksi, to me personally known, who being by me duly sworn, says that he is the Director of Finance and Assistant Treasurer of ACF INDUSTRIES, INCORPORATED that the foregoing instrument was signed on behalf of said corporation, and he acknowledged that the execution of the said instrument was his free act and deed.

  
\_\_\_\_\_  
NOTARY PUBLIC

My commission expires:

DAVID M BRENSILBER  
Notary Public, State of New York  
Qualified in New York County  
No. 4980930  
Commission Expires April 29, 1995

Equipment

Exhibit A

Lessee	Car Service Contract No.	Identifying Numbers (Both Inclusive)	Number of Cars	AAR Designator
E.C.C.I.	5619011	ACFX 78639 To 78640	2	T104
E.C.C.I.	5619011	ACFX 78689	1	T104
E.C.C.I.	5619011	ACFX 78698	1	T104
E.C.C.I.	5619011	ACFX 78700	1	T104
E.C.C.I.	5619011	ACFX 78705	1	T104
E.C.C.I.	5619011	ACFX 78867	1	T104
E.C.C.I.	5619011	ACFX 78874	1	T104
E.C.C.I.	5619015	ACFX 78034	1	T104
E.C.C.I.	5619015	ACFX 78281	1	T104
E.C.C.I.	5619015	ACFX 78686	1	T104
E.C.C.I.	5619015	ACFX 78720	1	T104
E.C.C.I.	5619015	ACFX 78722	1	T104
E.C.C.I.	5619015	ACFX 78727	1	T104
E.C.C.I.	5619015	ACFX 78729	1	T104
E.C.C.I.	5619015	ACFX 78731	1	T104
E.C.C.I.	5619015	ACFX 78802	1	T104
E.C.C.I.	5619015	ACFX 78805	1	T104
E.C.C.I.	5619015	ACFX 78807	1	T104
E.C.C.I.	5619015	ACFX 78811	1	T104
E.C.C.I.	5619015	ACFX 78813	1	T104
E.C.C.I.	5619015	ACFX 78816 To 78819	4	T104
E.C.C.I.	5619015	ACFX 78824	1	T104
E.C.C.I.	5619015	ACFX 78872	1	T104
E.C.C.I.	5619015	ACFX 88391	1	T104
E.C.C.I.	5619015	ACFX 88393	1	T104