RECORDATION NO. 14511-F,G FILED 1425
MAR 7 - 1997 - 11 50 AM

ALVORD AND ALVORD
ATTORNEYS AT LAW
918 SIXTEENTH STREET, N.W.
SUITE 200
WASHINGTON, D.C.
20006-2973

(202) 393-2266
FAX (202) 393-2156

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

OF COUNSEL
URBAN A. LESTER

March 7, 1997

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a), are three (3) copies of a Release and Termination of Security Interest and Bill of Sale, both dated March 3, 1997, and both being secondary documents as defined in the Board's Rules for the Recordation of Documents.

The enclosed documents relate to Equipment Trust Agreement-Series P previously filed under Recordation Number 14511 and all amendments and supplements thereto.

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

Debtor: ACF Industries, Incorporated
620 North Second Street
St. Charles, Missouri 63301

Secured Party: The Bank of New York (successor to
Mercantile-Safe Deposit and Trust Company)
48 Wall Street
New York, New York 10005

A description of the railroad equipment covered by the enclosed documents is identified on Schedule 1 attached thereto.

Counterpart - V. Bottman

Also enclosed is a check in the amount of $48.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed documents to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/bg
Enclosures

RECORDATION NO. 14571-G FILED 1425

MAR 13 1997 11:00 AM

BILL OF SALE

KNOW ALL PERSONS BY THESE PRESENTS:

That THE BANK OF NEW YORK, a New York banking corporation (the "Transferor"), not in its individual capacity but solely as trustee under that certain Equipment Trust Agreement dated as of December 21, 1984, for good and valuable consideration, the receipt of which is hereby acknowledged, does hereby sell, grant, bargain, convey, assign, transfer, deliver and set over to ACF Industries, Incorporated, a New Jersey corporation (the "Transferee"), all of Transferor's right, title and interest in and to the special purpose covered hopper and tank railcars described on Schedule 1 hereto (the "Equipment").

TO HAVE AND TO HOLD all and singular the Equipment above described to the Transferee, its successors and assigns, for its and their use only, forever.

The conveyance evidenced by this Bill of Sale is made by the Transferor "as is", "where is", without recourse, representation or warranty of any kind or nature including, without limitation, any warranty of merchantability or fitness for any particular purpose.

IN WITNESS WHEREOF, THE BANK OF NEW YORK, as trustee, has caused this instrument to be executed by its duly authorized officer this 3 day of March, 1997.

THE BANK OF NEW YORK, NOT IN ITS INDIVIDUAL CAPACITY BUT SOLELY AS TRUSTEE

By: _____

Name/Title: PAUL J. SCHMALZEL
Assistant Treasurer

1/6/97;1:47 pm
24950/1760/SS/127688.2

STATE OF)
ss.:
COUNTY OF)

On this 3 day of March, 1997, before me, personally appeared PAUL J. SCHMALZEL, to me known, who, being by me duly sworn, says that (s)he resides at 505 WOODMERE AVENUE HEDENING, NJ 07753 and is ASSISTANT TREASURER of The Bank of New York; that said instrument was signed on behalf of said corporation on the date hereof by authority of its Board of Directors; and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

William J Cassels
Notary Public

WILLIAM J. CASSELS
Notary Public, State of New York
No. 01CA5027729
Qualified in Bronx County
Certificate Filed in New York County
Commission Expires May 16, 1998

2/27/97;7:09 pm
24950/1760/SS/131476.1

31 Series P

SCHEDULE 1

19-Aug-96

Car Ident

ACFX 36666	ACFX 36667	ACFX 36668
ACFX 36669	ACFX 36670	ACFX 36671
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Car Ident

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Car Ident

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Car Ident

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ACFX 59814	ACFX 59815	ACFX 59816
ACFX 59817	ACFX 59818	ACFX 59819
ACFX 59820	ACFX 59821	ACFX 59822
ACFX 59823	ACFX 59824	ACFX 59825

Car Ident

ACFX 59826	ACFX 59880	ACFX 59881
ACFX 59882	ACFX 59883	ACFX 59889
ACFX 59890	ACFX 59891	ACFX 59892
ACFX 59894	ACFX 59895	ACFX 59896
ACFX 59897	ACFX 59898	ACFX 59899
ACFX 59900	ACFX 59901	ACFX 59902
ACFX 59903	ACFX 59904	ACFX 59905
ACFX 59906	ACFX 59907	ACFX 59908
ACFX 59909	ACFX 59910	ACFX 59911
ACFX 59912	ACFX 59913	ACFX 59914
ACFX 59915	ACFX 59924	ACFX 59925
ACFX 59926	ACFX 71833	ACFX 76100
ACFX 76101	ACFX 76102	ACFX 76103
ACFX 76104	ACFX 76105	ACFX 76106
ACFX 76107	ACFX 76108	ACFX 76109
ACFX 76110	ACFX 76111	ACFX 76112
ACFX 76113	ACFX 76114	ACFX 76115
ACFX 76116	ACFX 76117	ACFX 76118
ACFX 76120	ACFX 76121	ACFX 76122
ACFX 76123	ACFX 76124	ACFX 76125
ACFX 76126	ACFX 76127	ACFX 76128
ACFX 76129	ACFX 76130	ACFX 76131
ACFX 76132	ACFX 76133	ACFX 76134
ACFX 76135	ACFX 76136	ACFX 76137
ACFX 76139	ACFX 76185	ACFX 76186
ACFX 76187	ACFX 76188	ACFX 76189
ACFX 76190	ACFX 76191	ACFX 76192
ACFX 76193	ACFX 76194	ACFX 76195
ACFX 76196	ACFX 76197	ACFX 76198
ACFX 76199	ACFX 76200	ACFX 76201
ACFX 76202	ACFX 76203	ACFX 76204

Car Ident

ACFX 76636	ACFX 76637	ACFX 76638
ACFX 76639	ACFX 76640	ACFX 76641
ACFX 76642	ACFX 76643	ACFX 76644
ACFX 76645	ACFX 76646	ACFX 76647
ACFX 76648	ACFX 76649	ACFX 76650
ACFX 76651	ACFX 76652	ACFX 76653
ACFX 76655	ACFX 76656	ACFX 76657
ACFX 76658	ACFX 76659	ACFX 76660
ACFX 76661	ACFX 76662	ACFX 76663
ACFX 76664	ACFX 76665	ACFX 76666
ACFX 76667	ACFX 76668	ACFX 76669
ACFX 76670	ACFX 76671	ACFX 76672
ACFX 76673	ACFX 76674	ACFX 76675
ACFX 76676	ACFX 76677	ACFX 76678
ACFX 76679	ACFX 76680	

Total Cars 1619