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

OF COUNSEL
URBAN A. LESTER

Counterpart - John

December 4, 1995

Mr. Vernon A. Williams
Secretary
Interstate Commerce Commission
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11303(a) are two (2) copies of a Memorandum of Lease, dated as of December 1, 1995, a primary document as defined in the Commission's Rules for the Recordation of Documents under 49 C.F.R. Section 1177 and two (2) copies of a Memorandum of Assignment of Lease, also dated as of December 1, 1995 a secondary document related thereto.

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

Lessor/Assignor: ACF Industries, Incorporated
620 North Second Street
St. Charles, Missouri 63301

Lessee: Allied-Signal
Fluorcarbons
PO Box 1053
Morristown, New Jersey 07962

Assignee: First Security Bank of Utah
79 South Main Street
Salt Lake City, Utah 84111

A description of the railroad equipment covered by the enclosed documents is set forth on Exhibit A attached to both the Lease and the Assignment.

Mr. Vernon A. Williams
December 4, 1995
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Also enclosed is a check in the amount of \$42.00 payable to the order of the Interstate Commerce Commission 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



Interstate Commerce Commission
Washington, D.C. 20423-0001

12.8.95

Office Of The Secretary

Robert W. Alvord
Alvord And Alvord
918 Sixteenth Street, NW., Ste. 200
Washington, DC., 20006-2973

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 12/8/95 at 8:55AM , and

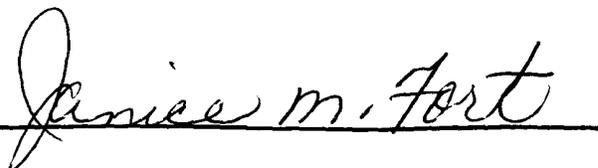
assigned recordation number(s). 19754-A, 19755-A, 19756-A, 19757-A, 19758-A,
19759-A, 19760-A, 19761-A, 19762-A, 19763-A, 19764-A, 19765-A, 19766
19767-A, 19768-A, 19769-A, 19770-A, 19771-A, 19772-A, 19773-A, 19774-
19775-A, 19776-A, 19777-A, 19778-A, 19779-A, 19780-A, 19781-A, 19782
19783-A, 19784, A, 19785, A, 19786-A Sincerely yours, 19787-A, 19788-A, 19789
19790-A, 19791-A, 19792-A, 19793-A, 19794-A , 19795-A.


Vernon A. Williams
Secretary

Enclosure(s)

\$ 764.00 The amount indicated at the left has been received in payment of a fee in connection with a document filed on the date shown. This receipt is issued for the amount paid and in no way indicates acknowledgment that the fee paid is correct. This is accepted subject to review of the document which has been assigned the transaction number corresponding to the one typed on this receipt. In the event of an error or any questions concerning this fee, you will receive a notification after the Commission has had an opportunity to examine your document.

Signature



Memorandum dated as of December 1, 1995 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").

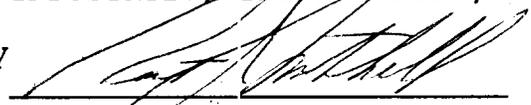
W I T N E S S E T H:

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



Name:

Title:

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

On this ^{30th} ~~1st~~ day of ^{November} ~~December~~, 1995, before me personally appeared Robert J. Mitchell, to me personally known, who being by me duly sworn, says that he is the Senior Vice President of ACF INDUSTRIES, INCORPORATED that the foregoing instrument was signed on behalf of said corporation on the date hereof, and he acknowledged that the execution of the said instrument was his free act and deed.


NOTARY PUBLIC

My commission expires:

ALICE BLUMBERG
Notary Public, State of New York
No. 01BL5026266
Qualified in New York County
Commission Expires April 18, 1996

Exhibit A

Lessee	Car Service Contract #	Identifying Numbers	Number of Cars	AAR Designator
ALLIED-SIGNAL, INC.	62110173	ACFX 57006	1	C214
ALLIED-SIGNAL, INC.	62110173	ACFX 57151	1	C214
ALLIED-SIGNAL, INC.	62110173	ACFX 57156	1	C214
ALLIED-SIGNAL, INC.	62110173	ACFX 57158	1	C214
ALLIED-SIGNAL, INC.	62110173	ACFX 96252	1	C214
ALLIED-SIGNAL, INC.	62110173	ACFX 96280	1	C214
ALLIED-SIGNAL, INC.	62110173	ACFX 96281	1	C214
ALLIED-SIGNAL, INC.	62110173	ACFX 96704	1	C214
ALLIED-SIGNAL, INC.	62110173	ACFX 96999	1	C214
ALLIED-SIGNAL, INC.	62110173	ACFX 97304	1	C214
ALLIED-SIGNAL, INC.	62110173	ACFX 97323	1	C214
ALLIED-SIGNAL, INC.	62110173	ACFX 97336	1	C214
ALLIED-SIGNAL, INC.	62110173	ACFX 97459	1	C214
ALLIED-SIGNAL, INC.	62110173	ACFX 97470	1	C214
ALLIED-SIGNAL, INC.	62110173	ACFX 97478	1	C214
ALLIED-SIGNAL, INC.	62110173	ACFX 97581	1	C214