14599-M1

MAR 1 - 1997

THE BANK OF NEW YORK

NEW YORK'S FIRST BANK - FOUNDED 1784 BY ALEXANDER HAMILTON

February 24, 1997

101 BARCLAY STREET, NEW YORK, N. Y. 10286

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
12th Street at Constitution Avenue
Room 2311
Washington, DC 20423

Re: Recordation Number 14599

Dear Mr. Williams:

Notice is hereby given that on April 8, 1996 The Bank of New York succeeded to the interests of Wachovia Bank of North Carolina, N.A. (formerly, Wachovia Bank and Trust Company, N.A.), as Indenture Trustee, pursuant to the Indenture and Security Agreement, dated as of February 1, 1985, the Participation Agreement dated as of February 1, 1985 and the Lease of Railroad Equipment dated as of February 1, 1985.

Please file this Notice under the Recordation Number referenced above.

THE BANK OF NEW YORK

By _____

Name STEPHEN J. GIURLANDO

Title ASSISTANT VICE PRESIDENT

State of New York)
) ss;
County of New York)

On this 24th day of February, 1997, before me, personally appeared Stephen Giurlando, to me personally known, who being by duly sworn, says that he is the Assistant Vice President of The Bank of New York, a New York corporation, that said instrument was signed 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.

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

My Commission expires: