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LAW OFFICES
ALVORD AND ALVORD
200 WORLD CENTER BUILDING
918 SIXTEENTH STREET, N.W.
WASHINGTON, D.C.
20006-2973
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ELIAS C. ALVORD (1942)
ELLSWORTH C ALVORD (1964)

ROBERT W. ALVORD+
CHARLES T. KAPPLER
JOHN H. DOYLE#
JAMES C. MARTIN, JR.#

+ALSO ADMITTED IN NEW YORK
#ALSO ADMITTED IN MARYLAND

OF COUNSEL
URBAN A. LESTER

TELEX
440367 A AND A

TELEFAX
(202) 393-2156

$16

December 31, 1991

RECORDATION NO. 14097-B FILED 1425

14097-B

DEC 31 1991 -11 35 AM
INTERSTATE COMMERCE COMMISSION

DEC 31 11 29 AM '91
MOTOR OPERATING UNIT

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

Dear Mr. Strickland:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11303(a) are three (3) fully executed and acknowledged copies of an Assignment and Assumption Agreement dated as of December 31, 1991, a secondary document as defined in the Commission's Rules for the Recordation of Documents under 49 C.F.R. Section 1177.

The enclosed document relates to the Lease of Railroad Equipment dated as of April 1, 1983 between Seaboard System Railroad, Inc. and United States Trust Company, as Trustee, which was filed and recorded on July 13, 1983 under Recordation Number 14097; and the Extended Lease dated March 31, 1989 between CSX Transportation, Inc., Lessee and General Electric Railcar Services Corporation, Lessor; and the Refurbishment Lease dated March 31, 1989 between Lessor and Lessee recorded under Recordation Numbers 7677-E and 7677-F.

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

Assignor: General Electric Railcar Leasing Services Corporation
33 W. Monroe Street
Chicago, Illinois 60603

Assignee: Pitney Bowes Credit Corporation
6133 N. River Road, Suite 780
Rosemont, Illinois 60018

A description of the railroad equipment covered by the enclosed document is set forth in Schedule I thereto.

LT Kappler

Consulting

Also enclosed is a check in the amount of $16 payable to the order of the Interstate Commerce Commission covering the required recordation fee.

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

A short summary of the enclosed secondary document is:

Assignment and Assumption Agreement dated as of December 31, 1991 between General Electric Railcar Leasing Services Corporation, Assignor, and Pitney Bowes Credit Corporation, Assignee, covering 938 general service boxcars bearing CSXT marks and numbers.

Very truly yours,

Charles T. Kappler

Charles T. Kappler

CTK/bg
Enclosures

Interstate Commerce Commission

Washington, D.C. 20423

12/31/91

OFFICE OF THE SECRETARY

Charles T. Kappler

Alvord & Alvord

918 16th St. N.W.

Washington,D.C. 20006

Dear Sir:

The enclosed dcoument(s) was recorded pursuant to the provisions of Section 11303 of the Insterstate Commerce Act, 49 U.S.C. 11303, on 12/31/91 at 11:35am , and assigned recordation number(s). 7677-H & 14097-B

Sincerely yours,

Sidney L. Strickland, Jr.

Sidney L. Strickland, Jr.
Secretary

0706Y123091/4

RECORDATION NO 14097-B FILED 1425
DEC 31 1991 -11 35 AM
INTERSTATE COMMERCE COMMISSION

Assignment and Assumption Agreement

ASSIGNMENT AND ASSUMPTION AGREEMENT dated as of December 31, 1991, between GENERAL ELECTRIC RAILCAR LEASING SERVICES CORPORATION, a Delaware corporation, formerly known as General Electric Railcar Services Corporation (Assignor") and PITNEY BOWES CREDIT CORPORATION, a Delaware corporation ("Assignee").

WITNESSETH:

WHEREAS, the parties hereto desire to effect (a) the transfer by Assignor to Assignee of all of the right, title and interest of the Assignor in, under and with respect to (i) the Lease of Railroad Equipment dated as of April 1, 1983 between Seaboard System Railroad, Inc. and United States Trust Company, as Trustee (the "1983 Lease"), as extended by the Extended Lease (the "Extended Lease") dated March 31, 1989, between CSX Transportation, Inc. ("Lessee") and General Electric Railcar Services Corporation ("Lessor"), (ii) the Extended Lease, and (iii) the Refurbishment Lease dated March 31, 1989 between Lessee and Lessor, (b) all rights and remedies of Assignor under the 1983 Lease, the Extended Lease, and the Refurbishment Lease, and (c) the assumption by Assignee of the obligations of Assignor accruing thereunder (collectively, the "Assigned Interests");

NOW THEREFORE, it is hereby agreed as follows:

1 Definitions. Capitalized terms used herein without definition shall have the meaning ascribed thereto in the Purchase Agreement between Assignor and Assignee.

2. Assignment. Assignor does hereby sell, convey, assign, transfer and set over, unto Assignee, as of the date hereof, all of its right, title and interest in, under and with respect to the Assigned Interests together with all other documents and instruments evidencing any of such right, title or interest, except such rights of Assignor as have accrued to Assignor prior to the date hereof (including, without limitation, the right to receive any amounts due or accrued to Assignor as of a date prior to such date and the right to receive any indemnity payment with respect to events occurring prior to such date).

3. Assumption. Assignee hereby undertakes all of the duties and obligations of Assignor arising on or after the date hereof or accruing on or after the date hereof pursuant to the Assigned Interests.

4. Liability of Assignor. Assignor shall remain responsible for only those liabilities under the Assigned Interests not assumed as provided in Section 3 hereof.

5. Assignor hereby represents and warrants that, to its knowledge, Schedule 1 hereto is a true and correct list of the running marks and numbers which have been assigned to all of the Equipment covered under the 1983 Lease, the Extended Lease and the Refurbishment Lease.

6. Assignor hereby authorizes the recordation of this Assignment and hereby agrees to execute such further documentation as Assignee may reasonably request in order to carry out the purposes of this Assignment.

7. Miscellaneous. This Assignment and Assumption Agreement shall be governed by and construed in accordance with the laws of the State of Illinois. This Assignment and Assumption Agreement may be executed by the parties hereto in separate counterparts, each of which, when so executed, shall constitute by one and the same instrument.

IN WITNESS WHEREOF, the undersigned, pursuant to due corporation authority, has caused this instrument to be duly executed in its corporate name by its officer thereunto duly authorized, all as of the date written below, and the undersigned signatory hereby declares pursuant to 28 U.S.C. 1746 under penalty of perjury that the foregoing is a true and correct document and was executed on the date indicated below its signature.

GENERAL ELECTRIC RAILCAR LEASING SERVICES CORPORATION

By: _____
Title: VICE PRESIDENT

PITNEY BOWES CREDIT CORPORATION

By: _____
Title: JOSEPH M. HEIMERL
REGION CREDIT MANAGER

ACKNOWLEDGMENT

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

The foregoing instrument was acknowledged before me this 30th day of December, 1991 by Thomas J. Tarapka, the Vice President of General Electric Railcar Leasing Services Corporation, a Delaware corporation, on behalf of the corporation.

Notary Public

My Commission Expires:

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

The foregoing instrument was acknowledged before me this 30th day of December, 1991 by ~~Thomas J. Tarapka~~ Joseph Heimerl, the Regional Credit Manager of Pitney Bowes Credit Corporation, an Illinois corporation, on behalf of the corporation.

Notary Public

My Commission Expires:

" OFFICIAL SEAL "
RICHARD D. YANT
NOTARY PUBLIC, STATE OF ILLINOIS
MY COMMISSION EXPIRES 12/15/95

SCHEDULE 1
The Railcars

938 Plate B, 70 ton capacity, 50 foot 6-inch, general service boxcars bearing running marks and numbers in series CSXT 129700-130699 and specifically identified as follows:

	INIT	NUMBER		INIT	NUMBER		INIT	NUMBER
1	CSXT	129700	314	CSXT	130043	627	CSXT	130368
2	CSXT	129701	315	CSXT	130044	628	CSXT	130369
3	CSXT	129702	316	CSXT	130045	629	CSXT	130370
4	CSXT	129703	317	CSXT	130046	630	CSXT	130371
5	CSXT	129704	318	CSXT	130047	631	CSXT	130372
6	CSXT	129705	319	CSXT	130048	632	CSXT	130373
7	CSXT	129706	320	CSXT	130049	633	CSXT	130374
8	CSXT	129707	321	CSXT	130050	634	CSXT	130375
9	CSXT	129708	322	CSXT	130051	635	CSXT	130376
10	CSXT	129710	323	CSXT	130052	636	CSXT	130377
11	CSXT	129712	324	CSXT	130053	637	CSXT	130378
12	CSXT	129713	325	CSXT	130054	638	CSXT	130379
13	CSXT	129714	326	CSXT	130055	639	CSXT	130380
14	CSXT	129715	327	CSXT	130056	640	CSXT	130381
15	CSXT	129716	328	CSXT	130057	641	CSXT	130382
16	CSXT	129717	329	CSXT	130058	642	CSXT	130383
17	CSXT	129718	330	CSXT	130059	643	CSXT	130384
18	CSXT	129719	331	CSXT	130060	644	CSXT	130385
19	CSXT	129720	332	CSXT	130062	645	CSXT	130386
20	CSXT	129721	333	CSXT	130063	646	CSXT	130387
21	CSXT	129722	334	CSXT	130065	647	CSXT	130388
22	CSXT	129723	335	CSXT	130066	648	CSXT	130389
23	CSXT	129724	336	CSXT	130067	649	CSXT	130391
24	CSXT	129725	337	CSXT	130068	650	CSXT	130392
25	CSXT	129726	338	CSXT	130069	651	CSXT	130393
26	CSXT	129727	339	CSXT	130071	652	CSXT	130394
27	CSXT	129728	340	CSXT	130072	653	CSXT	130395
28	CSXT	129729	341	CSXT	130073	654	CSXT	130396
29	CSXT	129730	342	CSXT	130074	655	CSXT	130397
30	CSXT	129731	343	CSXT	130075	656	CSXT	130398
31	CSXT	129732	344	CSXT	130076	657	CSXT	130399
32	CSXT	129733	345	CSXT	130077	658	CSXT	130400
33	CSXT	129734	346	CSXT	130078	659	CSXT	130401
34	CSXT	129735	347	CSXT	130079	660	CSXT	130402
35	CSXT	129736	348	CSXT	130080	661	CSXT	130403
36	CSXT	129737	349	CSXT	130081	662	CSXT	130404
37	CSXT	129738	350	CSXT	130082	663	CSXT	130405
38	CSXT	129739	351	CSXT	130083	664	CSXT	130406
39	CSXT	129740	352	CSXT	130084	665	CSXT	130407
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44	CSXT	129746	357	CSXT	130089	670	CSXT	130412
45	CSXT	129747	358	CSXT	130091	671	CSXT	130413
46	CSXT	129748	359	CSXT	130092	672	CSXT	130414
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