

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

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

20006-2973

OF COUNSEL  
URBAN A. LESTER

(202) 393-2266

FAX (202) 393-2156

September 28, 1999

RECORDATION NO. 22300-D FILED

SEP 30 '99

3-40PM

*Kim Bartman*  
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 two (2) copies of a Memorandum of Bill of Sale and Assignment of Acceptance Agreement, dated September 30, 1999, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed Memorandum relates to the documents previously filed under Recordation Number 22300. Please file this Memorandum under Recordation Number 22300 and cross index it under Recordation Number 22314.-A

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

Seller: Newcourt Capital USA Inc.  
Two Gatehall Drive  
Parsipanny, New Jersey 07054

Purchaser: National City Leasing Corporation  
c/o National City Bank  
1900 East 9<sup>th</sup> Street, Loc. 2071  
Cleveland, Ohio 44114

A description of the railroad equipment covered by the enclosed documents is:

six hundred and ten (610) Autoflood hopper railcars bearing reporting marks and road numbers: KGLX 1001 through KGLX 1610

Mr. Vernon A. Williams  
September 28, 1999  
Page 2

Also enclosed is a check in the amount of \$52.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return one stamped copy of the enclosed document to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/bg  
Enclosures

RECORDATION NO. 22300-D FILED \*

SEP 30 '99 3-40PM

**MEMORANDUM OF BILL OF SALE  
AND ASSIGNMENT AND ACCEPTANCE AGREEMENT**

This Memorandum of Bill of Sale and Assignment and Acceptance Agreement is made and entered into on September 30, 1999 by and between NEWCOURT CAPITAL USA, INC. (the "Seller"), and NATIONAL CITY LEASING CORPORATION (the "Purchaser").

WITNESSETH:

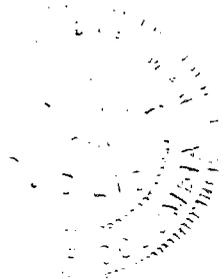
The undersigned have entered into that certain Bill of Sale (the "Bill of Sale") dated September 30, 1999, and that certain Assignment and Acceptance Agreement (the "Assignment Agreement") dated as of September 30, 1999, by which the Seller has sold and assigned its right, title and interest in and to certain railroad equipment and the Lease Agreement (as defined in the Assignment Agreement) to the Purchaser and the Purchaser has accepted and assumed all duties and obligations of the Seller with respect thereto arising on or after the effective date of the conveyance under the Bill of Sale and the Assignment Agreement. The documents relating to the railroad equipment are set forth in Exhibit A to the Assignment Agreement. A description of the railroad equipment is set forth on Schedule I attached hereto.

\* \* \*

District of Columbia     )  
  )  
City of Washington        )     ss:

I, KIM L. BARTMAN, Notary for the District of Columbia, hereby certify that the attached "Memorandum of Bill of Sale and Assignment and Acceptance Agreement", dated September 30, 1999, between NEWCOURT CAPITAL USA, INC., Seller, and NATIONAL CITY LEASING CORPORATION, Purchaser, is a true and complete copy of the original thereof.

Certified this 30th day of September, 1999.



*Kim L. Bartman*  
\_\_\_\_\_  
NOTARY PUBLIC

My commission expires: 3-31-2000

[Memorandum of Bill of Sale and  
Assignment and Acceptance Agreement]

**SCHEDULE I**

To Memorandum of Bill of Sale and  
Assignment and Acceptance Agreement  
Dated as of September \_\_, 1999, between  
Newcourt Capital USA, Inc.  
and National City Leasing Corporation.

**610 Units of Equipment**

Six Hundred Ten (610) aluminum rapid discharge AutoFlood II hopper railcars,  
manufactured by Johnstown America Corporation with the following identifying marks and car  
numbers:

<b><u>Reporting Mark</u></b>	<b><u>Car Numbers</u></b>
KGLX	1001-1610