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OF COUNSEL
URBAN A. LESTER

19175-C

FEB 17 1995 11 20 AM

February 17, 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 three (3) copies of a Memorandum of Assignment Agreement, dated April 28, 1994, 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 Memorandum of Lease Agreements duly filed with the Commission under Recordation Numbers 19175-A and 19175-B.

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

Assignor: Greenbrier Railcar, Inc.
One Centerpointe Drive
Lake Oswego, Oregon 97035

Assignee: James-Furman & Company
One Centerpointe Drive
Lake Oswego, Oregon 97035

A description of the railroad equipment covered by the enclosed document is set forth on Exhibit A and Exhibit B attached the Memorandum.

Counterparts - Original

Also enclosed is a check in the amount of $21.00 payable to the order of the Interstate Commerce Commission covering the required recordation fee.

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

Very truly yours,

Robert W. Alvord

RWA/bg
Enclosures

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

2/17/95

Office Of The Secretary

Robert W. Alvord
Alvord And Alvord
918 Sixtenth St., 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 2/17/95 at 11:20AM, and assigned recordation number(s). 19175-C.

Sincerely yours,

Vernon A. Williams
Secretary

Enclosure(s)

(0100529037)

$ 21.00 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 Janice M. Fort

RECORDATION NO. 19175-C
FEB 17 1995 AM

MEMORANDUM OF ASSIGNMENT AGREEMENT

BETWEEN

GREENBRIER RAILCAR, INC.

AND

JAMES-FURMAN & COMPANY

APRIL 28, 1994

Memorandum of Assignment Agreement made and entered into as of April 28, 1994 by and between Greenbrier Railcar, Inc., a Delaware corporation, ("Assignor") and James-Furman & Company, an Oregon partnership ("Assignee").

W I T N E S S E T H:

1. Assignor, as Lessor, leased to Soo Line Railroad Company ("Lessee") 104 bi-level autorack railcars (flatcars with attached racks) and 249 tri-level autorack railcars (flatcars with attached racks) listed on the attached Exhibit A, pursuant to that certain Lease Agreement dated as of March 4, 1994.

2. Assignor, as Lessor, leased to Soo Line Railroad Company ("Lessee") 18 bi-level autoracks and 145 tri-level autoracks listed on the attached Exhibit B, pursuant to that certain Lease Agreement dated as of March 4, 1994 (both leases together referred to as the "Leases").

3. Assignor has agreed to assign to Assignee and Assignee has agreed to accept from Assignor the Leases and the corresponding railcars which are the subject of those Leases.

3. This Memorandum of Assignment Agreement may be executed by the parties hereto in any number of counterparts, and all counterparts taken together shall be deemed to constitute one instrument.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be signed and sealed by their respective corporate officers as of the date and year first above written.

GREENBRIER RAILCAR, INC.

By: Norris W. Webb

Title: Vice President

JAMES-FURMAN & COMPANY

By: William A. Furman

William A. Furman, Partner

WORD\L\95\MEMASSN.SOO

STATE OF OREGON)
) ss.
COUNTY OF CLACKAMAS)

On this 16th day of February, 1995, before me personally appeared Norriss M. Webb, to me personally known, who being by me duly sworn, says that he is the Vice President of Greenbrier Railcar, Inc. that the foregoing instrument was signed on behalf of said corporation, and he acknowledged that the execution of the said instrument was his free act and deed.

Janet E. Hudson
NOTARY PUBLIC

My commission expires: 5/28/98

OFFICIAL SEAL
JANET E. HUDSON
NOTARY PUBLIC - OREGON
COMMISSION NO.032937
MY COMMISSION EXPIRES MAY 28, 1998

STATE OF OREGON)
) ss.
COUNTY OF CLACKAMAS)

On this 16th day of February, 1995, before me personally appeared William A. Furman, to me personally known, who being by me duly sworn, says that the foregoing instrument was signed on behalf of him and and he acknowledged that the execution of the the instrument was his free act and deed.

Janet E. Hudson
NOTARY PUBLIC

My commission expires: 5/28/98

OFFICIAL SEAL
JANET E. HUDSON
NOTARY PUBLIC - OREGO
COMMISSION NO.032
MY COMMISSION EXPIRES MAY

WORD\L\95\MEMASSN.SOO

EXHIBIT A

Equipment List

F70-78 (Rack & Car)

SOO 515800	SOO 515849	SOO 515899
SOO 515801	SOO 515850	SOO 515900
SOO 515802	SOO 515851	SOO 515901
SOO 515803	SOO 515852	SOO 515902
SOO 515804	SOO 515853	SOO 515904
SOO 515805	SOO 515854	SOO 515905
SOO 515806	SOO 515855	SOO 515906
SOO 515807	SOO 515856	SOO 515907
SOO 515808	SOO 515858	SOO 515908
SOO 515809	SOO 515859	SOO 515909
SOO 515810	SOO 515860	SOO 515910
SOO 515811	SOO 515861	SOO 515911
SOO 515812	SOO 515862	SOO 515912
SOO 515813	SOO 515863	SOO 515913
SOO 515814	SOO 515864	SOO 515914
SOO 515815	SOO 515865	SOO 515915
SOO 515816	SOO 515866	SOO 515916
SOO 515817	SOO 515867	SOO 515917
SOO 515818	SOO 515868	SOO 515919
SOO 515819	SOO 515869	SOO 515920
SOO 515820	SOO 515870	SOO 515921
SOO 515821	SOO 515871	SOO 515922
SOO 515822	SOO 515872	SOO 515923
SOO 515823	SOO 515873	SOO 515925
SOO 515824	SOO 515874	SOO 515926
SOO 515826	SOO 515875	SOO 515927
SOO 515827	SOO 515876	SOO 515928
SOO 515828	SOO 515877	SOO 515929
SOO 515830	SOO 515878	SOO 515930
SOO 515831	SOO 515879	SOO 515932
SOO 515832	SOO 515880	SOO 515933
SOO 515833	SOO 515881	SOO 515935
SOO 515834	SOO 515882	SOO 515937
SOO 515835	SOO 515883	SOO 515938
SOO 515836	SOO 515884	SOO 515939
SOO 515837	SOO 515885	SOO 515940
SOO 515838	SOO 515886	SOO 515941
SOO 515839	SOO 515889	SOO 515943
SOO 515842	SOO 515892	SOO 515944
SOO 515844	SOO 515893	SOO 515945
SOO 515845	SOO 515894	SOO 515947
SOO 515846	SOO 515895	SOO 515948
SOO 515847	SOO 515896	SOO 515949
SOO 515848	SOO 515897	SOO 515950

EXHIBIT A continued

F70-78 (Rack & Car) (continued)

SOO 515952
SOO 515953
SOO 515954
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SOO 515957
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SOO 516095
SOO 516096
SOO 516098
SOO 516099

Total F70-78 Cars: 256

EXHIBIT A continued

F70-79 (Rack & Car)

SOO 516313	SOO 516363
SOO 516314	SOO 516364
SOO 516315	SOO 516365
SOO 516316	SOO 516366
SOO 516318	SOO 516367
SOO 516319	SOO 516368
SOO 516320	SOO 516369
SOO 516321	SOO 516370
SOO 516322	SOO 516371
SOO 516323	SOO 516372
SOO 516324	SOO 516373
SOO 516325	SOO 516374
SOO 516326	SOO 516375
SOO 516327	SOO 516376
SOO 516328	SOO 516378
SOO 516329	SOO 516379
SOO 516330	SOO 516380
SOO 516331	SOO 516381
SOO 516332	SOO 516382
SOO 516334	SOO 516383
SOO 516335	SOO 516384
) 516336	SOO 516385
SOO 516337	SOO 516386
SOO 516338	SOO 516387
SOO 516339	SOO 516388
SOO 516340	SOO 516389
SOO 516341	SOO 516390
SOO 516342	SOO 516391
SOO 516343	SOO 516392
SOO 516344	SOO 516393
SOO 516345	SOO 516394
SOO 516346	SOO 516395
SOO 516347	SOO 516397
SOO 516349	SOO 516398
SOO 516350	SOO 516399
SOO 516351	SOO 516400
SOO 516352	SOO 516402
SOO 516353	SOO 516403
SOO 516354	SOO 516404
SOO 516355	SOO 516405
SOO 516356	SOO 516406
SOO 516357	SOO 516407
SOO 516359	SOO 516408
SOO 516360	SOO 516410
SOO 516361	SOO 516411
) 516362	SOO 516412

Total F70-79 Cars: 92

F70-84 (Rack & Car)

SOO 518001
SOO 518016
SOO 518052
SOO 518058
SOO 518076
SOO 518079
SOO 518088
SOO 518113
SOO 518129
SOO 518143
SOO 518161
SOO 518194

Total F70-84 Cars: 12

EXHIBIT B

Equipment List

F70-90 (Rack Only)

ETTX 800054	ETTX 800672	ETTX 909034
ETTX 800115	ETTX 800841	ETTX 909035
ETTX 800138	ETTX 800851	ETTX 909036
ETTX 800143	ETTX 800974	ETTX 909038
ETTX 800212	ETTX 800998	ETTX 909043
ETTX 800226	ETTX 801086	ETTX 909046
ETTX 800233	ETTX 801089	ETTX 909047
ETTX 800321	ETTX 801092	ETTX 909049
ETTX 800387	ETTX 801102	ETTX 909054
ETTX 800388	ETTX 801106	ETTX 909058
ETTX 800408	ETTX 801107	ETTX 909059
ETTX 800409	ETTX 801114	ETTX 909061
ETTX 800410	ETTX 801119	ETTX 909066
ETTX 800415	ETTX 801129	ETTX 909080
ETTX 800420	ETTX 801130	ETTX 909082
ETTX 800421	ETTX 801140	ETTX 909125
ETTX 800424	ETTX 801147	ETTX 909143
ETTX 800425	ETTX 801151	ETTX 909182
ETTX 800512	ETTX 801153	ETTX 909189
ETTX 800520	ETTX 801154	ETTX 909191
ETTX 800521	ETTX 801159	ETTX 909207
ETTX 800524	ETTX 801160	ETTX 909213
ETTX 800525	ETTX 801161	ETTX 909214
ETTX 800527	ETTX 801162	ETTX 909220
ETTX 800528	ETTX 801307	ETTX 909237
ETTX 800532	ETTX 801661	ETTX 909266
ETTX 800533	ETTX 801736	ETTX 909274
ETTX 800539	ETTX 801812	ETTX 909302
ETTX 800540	ETTX 801818	ETTX 909321
ETTX 800543	ETTX 801819	ETTX 909390
ETTX 800565	ETTX 801820	ETTX 909391
ETTX 800566	ETTX 801823	ETTX 909397
ETTX 800568	ETTX 801841	ETTX 909400
ETTX 800575	ETTX 801847	ETTX 909406
ETTX 800579	ETTX 801849	ETTX 909409
ETTX 800581	ETTX 801854	ETTX 909418
ETTX 800582	ETTX 801855	ETTX 909420
ETTX 800585	ETTX 801858	ETTX 909423
ETTX 800586	ETTX 801869	ETTX 909424
ETTX 800593	ETTX 908940	ETTX 909429
ETTX 800595	ETTX 908982	ETTX 909432
ETTX 800598	ETTX 908984	ETTX 909433
ETTX 800600	ETTX 908988	ETTX 909437
ETTX 800605	ETTX 908994	ETTX 909445
ETTX 800614	ETTX 909000	ETTX 909468
ETTX 800620	ETTX 909009	ETTX 909476
ETTX 800621	ETTX 909014	ETTX 909481
ETTX 800622	ETTX 909026	ETTX 909492
ETTX 800628		

Total F70-90 Cars: 145

EXHIBIT B continued

F70-91 (Rack Only)

TTGX 254623
TTGX 254833
TTGX 254860
TTGX 254945
TTGX 255053
TTGX 255090
TTGX 255106
TTGX 255195
TTGX 255628
TTGX 255722
TTGX 255724
TTGX 255767
TTGX 255780
TTGX 255806
TTGX 255857
TTGX 255989
TTGX 256040
TTGX 961871

Total F70-91 Cars: 18

Total for all Racks 163

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