

19871-A

Bill of Sale

THIS BILL OF SALE, dated this 30th day of January, 1996 between CANTRIP INVESTMENTS LIMITED, a corporation organized under the laws of Ireland (the "Seller"), and IIBU FUND II PLC, an investment company organized under the laws of Ireland (the "Purchaser"), for good and valuable consideration does hereby grant, bargain, sell, convey, transfer, assign and deliver unto Purchaser, its successors and assigns, all right, title and interest in and to the equipment (the "Equipment") described on the Schedule I attached hereto.

TO HAVE AND TO HOLD all and singular the Equipment unto the Purchaser, its successors and assigns, to its and their own use and behalf forever.

EXCEPT AS EXPRESSLY SET FORTH HEREIN, THE SELLER MAKES NO OTHER EXPRESS OR IMPLIED REPRESENTATIONS OR WARRANTIES OF ANY KIND, INCLUDING ANY REPRESENTATIONS OR WARRANTIES AS TO THE SELECTION, QUALITY OR CONDITION OF THE EQUIPMENT ITS MERCHANTABILITY, SUITABILITY OR FITNESS FOR A PARTICULAR PURPOSE, THE OPERATION OR PERFORMANCE OF THE EQUIPMENT OR THE MAINTENANCE THEREOF OR PATENT INFRINGEMENT OR THE LIKE. THE EQUIPMENT IS BEING SOLD "AS IS" AND "WHERE IS" WITH ALL FAULTS. THE PURCHASER ACKNOWLEDGES THAT IT HAS MADE THE SELECTION OF THE EQUIPMENT BASED ON ITS OWN JUDGMENT.

AND Seller, for itself, its successors and assigns, does hereby represent and warrant to and covenant with Purchaser that at the time of the sale evidenced hereby, Seller has and hereby conveys to Purchaser good and marketable title to all the Equipment, free and clear of all liens and encumbrances (except for the Lease Agreement dated as of January 30, 1996, between Seller as lessor and AFG/Eireann Limited Partnership II, a Massachusetts Limited Partnership, as lessee).

This Bill of Sale shall be governed by the laws of the Commonwealth of Massachusetts.

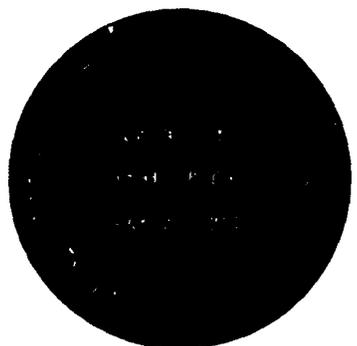
IN WITNESS WHEREOF, Seller has caused this Bill of Sale to be executed on the dated first written above.

CANTRIP INVESTMENTS LIMITED

By: V. Hales

Title: Director

Walter Beatty
WALTER BEATTY, B.A.
NOTARY PUBLIC
67/68 FITZWILLIAM SQ.
DUBLIN 2

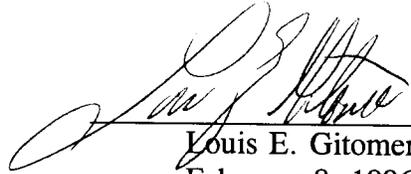


SCHEDULE 1

Serial Number	Year	Manufacturer	Model	Type	Acceptance Date
CR790051A/B/C/D/E					
CR790076	GE		Q-153	TOPC FLATCAR	1/01/1996
CR790076	GE		Q-153	TOPC FLATCAR	1/01/1996
CR790063	GE		Q-153	TOPC FLATCAR	1/01/1996
CR790068	GE		Q-153	TOPC FLATCAR	1/01/1996
CR790071	GE		Q-153	TOPC FLATCAR	1/01/1996
CR790067	GE		Q-153	TOPC FLATCAR	1/01/1996
CR790074	GE		Q-153	TOPC FLATCAR	1/01/1996
CR790061	GE		Q-153	TOPC FLATCAR	1/01/1996
CR790075	GE		Q-153	TOPC FLATCAR	1/01/1996
CR790066	GE		Q-153	TOPC FLATCAR	1/01/1996
CR790069	GE		Q-153	TOPC FLATCAR	1/01/1996
CR790073	GE		Q-153	TOPC FLATCAR	1/01/1996
CR790064	GE		Q-153	TOPC FLATCAR	1/01/1996
CR790065	GE		Q-153	TOPC FLATCAR	1/01/1996
CR790077	GE		Q-153	TOPC FLATCAR	1/01/1996
CR790059	GE		Q-153	TOPC FLATCAR	1/01/1996
CR790060	GE		Q-153	TOPC FLATCAR	1/01/1996
CR790070	GE		Q-153	TOPC FLATCAR	1/01/1996
CR790078	GE		Q-153	TOPC FLATCAR	1/01/1996
CR790050	GE		Q-153	TOPC FLATCAR	1/01/1996

CERTIFICATION

I, LOUIS E. GITOMER, have compared this copy to the original Bill of Sale dated January 30, 1996, and found the copy to be complete and identical in all respects to the original document. I declare under penalty of perjury that the foregoing is true and correct.



Louis E. Gitomer
February 8, 1996