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WRITER'S DIRECT DIAL NUMBER

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20047

May 6, 1996

Dear Mr. Williams:

In accordance with 49 U.S.C. §11301, we submit herewith for recording with the Surface Transportation Board original counterparts of the document described below.

This document is a Memorandum of Lease Assignment, a "secondary document", dated as of May 2, 1996. The primary document to which this is related is the Memorandum of Lease Agreement dated as of May 2, 1996, presented to the Board for recordation today.

The names and addresses of the parties to the primary document are as follows:

ASSIGNOR: First Security Bank of Utah,
National Association, as trustee for
Credit Suisse Leasing 92A, L.P.
79 South Main Street
Salt Lake City, Utah 84111

ASSIGNEE: Harris Trust and Savings Bank
311 West Monroe
Chicago, Illinois 60606

The equipment covered by the document is listed in Schedule A hereto, and bears the reporting marks and road numbers of Union Pacific Railroad Company listed therein.

The recordation fee of \$21.00 is enclosed. After recordation, please return the counterparts not needed by the Board, stamped with the recordation data, to the undersigned at the address shown above.

Counterparts

SAMUEL C. BUTLER
GEORGE J. GILLESPIE, II
THOMAS D. BARR
MELVIN L. BEDRICK
GEORGE T. LOWY
ROBERT ROSENMAN
ALAN J. HRUSKA
JAMES M. EDWARDS
DAVID G. ORMSBY
RICHARD J. HIEGEL
FREDERICK A.O. SCHWARZ, JR.
CHRISTINE BESHAR
ROBERT S. RIFKIND
DAVID BOIES
DAVID O. BROWNWOOD
PAUL H. DODYK
RICHARD M. ALLEN
THOMAS R. BROME

ROBERT D. JOFFE
HERBERT L. CAMP
ALLEN FINKELSON
RONALD S. ROLFE
PAUL C. SAUNDERS
MARTIN L. SENZEL
DOUGLAS D. BROADWATER
ALAN C. STEPHENSON
MAX R. SHULMAN
STUART W. GOLD
JOHN W. WHITE
JOHN E. BEERBOWER
EVAN R. CHESLER
PATRICIA GEOGHEGAN
D. COLLIER KIRKHAM
MICHAEL L. SCHLER
DANIEL P. CUNNINGHAM
KRIS F. HEINZELMAN

B. ROBBINS KIESSLING
ROGER D. TURNER
PHILIP A. GELSTON
RORY O. MILLSON
NEIL P. WESTREICH
FRANCIS P. BARRON
RICHARD W. CLARY
WILLIAM P. ROGERS, JR.
JAMES D. COOPER
STEPHEN L. GORDON
ROBERT A. KINDLER
DANIEL L. MOSLEY
GREGORY M. SHAW
PETER S. WILSON
JAMES C. VARDELL, II
ROBERT H. BARON
KEVIN J. GREHAN
W. CLAYTON JOHNSON
STEPHEN S. MADSEN
C. ALLEN PARKER
MARC S. ROSENBERG
WILLIAM B. BRANNAN
LEWIS R. STEINBERG
SUSAN WEBSTER
WILLIAM H. WIDEN
TIMOTHY G. MASSAO
DAVID MERCADO
ROWAN D. WILSON
JOHN T. GAFFNEY
PETER T. BARBUR
SANDRA C. GOLDSTEIN
PAUL MICHALSKI
THOMAS G. RAFFERTY
MICHAEL S. GOLDMAN
GEORGE W. BILICIC, JR.
RICHARD HALL

A short summary of the document for use in the index follows:

Memorandum of Lease Assignment dated as of May 2, 1996, between First Security Bank of Utah, N.A. (as trustee for Credit Suisse Leasing 92A, L.P.), as assignor, and Harris Trust and Savings Bank, as assignee, covering the Lease Agreement dated as of May 2, 1996, between First Security Bank of Utah, N.A. (as trustee as aforesaid) and Union Pacific Railroad Company, and the Lease and Indenture Supplement covering 650 covered hopper cars, 61 covered coil gondola cars and 285 autoracks.

Please acknowledge receipt on the enclosed copy of this letter.

Very truly yours,



Michael Rice

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
12th and Constitution Avenue, N.W.
Washington, D. C. 20423

Encl.

SURFACE TRANSPORTATION BOARD
WASHINGTON, D.C. 20427-0001

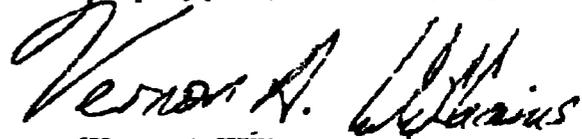
5/7/96

Michael Rice
Cravath, Swaine & Moore
Worldwide Plaza
325 Eighth Avenue
New York, New York 10019-7475

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 5/7/96 at 11:50AM, and assigned recordation number(s). 20045, 20045-A, 20046, 20047, 20047-A, and 20048.

Sincerely yours,

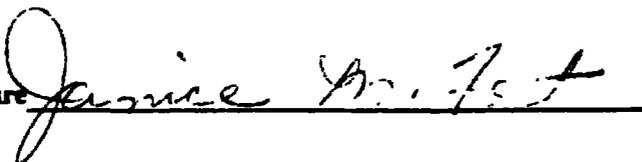


Vernon A. Williams
Secretary

Enclosure(s)

\$ 126.00 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



MEMORANDUM OF LEASE ASSIGNMENT dated as of May 2, 1996, between FIRST SECURITY BANK OF UTAH, NATIONAL ASSOCIATION, not in its individual capacity but solely as trustee under a Trust Agreement dated as of the date hereof with Credit Suisse Leasing 92A, L.P. (hereinafter, in such capacity, called the Assignor), and HARRIS TRUST AND SAVINGS BANK (hereinafter called the Assignee).

WHEREAS the Assignor and Union Pacific Railroad Company are entering into that certain Lease Agreement dated as of the date hereof and supplements thereto, covering the railroad equipment listed in Schedule A hereto, bearing the reporting marks and road numbers of Union Pacific Railroad Company shown in said Schedule A and all additions and alterations thereof, replacements thereof and substitutions therefor; and

WHEREAS the Assignor and the Assignee are entering into that certain Trust Indenture and Security Agreement dated as of the date hereof and supplements thereto, pursuant to which the aforesaid Lease Agreement and supplements thereto are being assigned by the Assignor to the Assignee.

IN WITNESS WHEREOF, the parties wish to show for the public record the assignment of the aforesaid Lease Agreement to the Assignee, and accordingly have caused this memorandum to be executed by their officers thereunto duly authorized, as of the date first above written.

FIRST SECURITY BANK OF UTAH,
NATIONAL ASSOCIATION, not in its
individual capacity but solely as
trustee, as aforesaid

by [Signature]

HARRIS TRUST AND SAVINGS BANK

by [Signature]

STATE OF UTAH)

)

SS.:

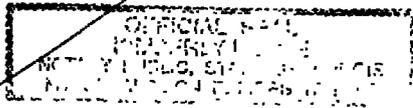
COUNTY OF SALT LAKE)

)

On this 1st day of May, 1996, before me personally appeared Nancy M. Dahl, to me personally known, who, by me being duly sworn, says that she is an Assistant Vice President of FIRST SECURITY BANK OF UTAH, NATIONAL ASSOCIATION, and that the foregoing instrument was signed on behalf of said association by authority of its board of directors, and she acknowledged that the execution of the foregoing instrument was the free act and deed of said association.

[Signature]
Notary Public

My commission expires



STATE OF ILLINOIS)

)

SS.:

COUNTY OF COOK)

)

On this 1st day of May, 1996, before me personally appeared Daniel G. Donovan, to me personally known, who, by me being duly sworn, says that he is an Assistant Vice President of HARRIS TRUST AND SAVINGS BANK, that the foregoing instrument was signed on behalf of said bank 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 bank.

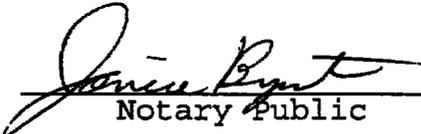
[Signature]
Notary Public

My commission expires



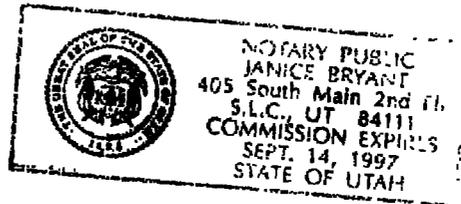
STATE OF UTAH)
) :ss
COUNTY OF SALT LAKE)

On this 2nd day of May, 1996, before me personally appeared Nancy M. Dahl, to me personally known, who, by me being duly sworn, says that she is an Assistant Vice President of FIRST SECURITY BANK OF UTAH, NATIONAL ASSOCIATION, and that the foregoing instrument was signed on behalf of said association by authority of its board of directors, and she acknowledged that the execution of the foregoing instrument was the free act and deed of said association.



Notary Public

My commission expires



SCHEDULE A
(Transaction dated May 2, 1996,
Credit Suisse Leasing 92A, L.P.)

<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
Covered hopper cars, 5150 cu.ft.	UP	90850--91499, inclusive
Covered coil gondola cars, 110-ton	UP	249074--249134, inclusive
Fully-enclosed bi-level autoracks	UPL	92173--92457, inclusive