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*Counterparts - Betty Jones*

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RECORDATION NO. 17892-M FILED 1425

AUG 2 1995 - 12 40 PM

INTERSTATE COMMERCE COMMISSION  
OF COUNSEL  
URBAN A. LESTER

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

August 2, 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 two (2) copies of a Memorandum of Master Purchase and Assignment Agreement and Specification of Assigned Lease Schedule, dated as of June 30, 1995, 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 Memorandum of Master Equipment Lease Agreement with Lease Schedule No. 811 attached duly filed with the Commission under Recordation Number 17892-I.

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

Assignor: Pitney Bowes Credit Corporation  
201 Merritt Seven  
Norwalk, Connecticut 06856

Assignee: Signet Leasing and Financial Corporation  
7 St. Paul Street  
Baltimore, Maryland 21202

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

35 rail tank cars CAGX 950153 through CAGX 950187

RECEIVED  
OFFICE OF THE  
SECRETARY  
Aug 4 12 32 PM '95  
LICENSING BRANCH

Mr. Vernon A. Williams  
August 2, 1995  
Page 2

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 one stamped copy of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in cursive script, appearing to read "R. Alvord", written in black ink.

Robert W. Alvord

RWA/bg  
Enclosures

RECORDATION NO. 17892-M  
FILED 142K

AUG 4 1995 - 12 40 PM

FEDERAL RESERVE COMMISSION

Memorandum of Master Purchase and Assignment Agreement and Specification of Assigned Lease Schedule dated as of June 30, 1995 between Pitney Bowes Credit Corporation, a New York corporation, ("Assignor") and Signet Leasing and Financial Corporation, a Maryland corporation, ("Assignee").

WITNESSETH:

1. Assignor, as Lessor, leased to ConAgra, Inc. ("Lessee") thirty-five (35) Trinity 25,498 Gallon Coiled and Insulated Railroad Tank Cars 110 1/4 ID, DOT 111A100W1, Model 30-255-5 with reporting marks CAGX 950153 to and including CAGX 950187 under Lease Schedule No. 811 to Master Equipment Lease Agreement No. 1801184 dated April 24, 1992, inclusive (the "Lease").
2. Assignor has agreed to assign to Assignee and Assignee has agreed to accept from Assignor the Lease and the corresponding railcars which are the subject of that Lease.
3. This Memorandum of Master Purchase and Assignment Agreement and Specification of Assigned Lease Schedule 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 by their respective corporate officers as of this 30 day of JUNE, 1995.

PITNEY BOWES CREDIT CORPORATION

By: Michael J. Leyh

Title: MICHAEL J. LEYH  
Vice President  
Credit/Operations

SIGNET LEASING AND FINANCIAL CORPORATION

By: [Signature]

Title: Portfolio Manager



CORPORATE FORM OF ACKNOWLEDGEMENT

STATE OF MARYLAND )

COUNTY OF ANNE ARUNDEL ) SS:

On this 30th day of June, 1995, before me personally appeared Angelique A. Pefinis-Newport, to me personally known, who being by me duly sworn, says that she is the Portfolio Manager of Signet Leasing and Financial Corporation, that the seal affixed to the foregoing instrument is the corporate seal of said corporation, that said instrument was signed and sealed on behalf of said corporation, and she acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

Suzana A. Hartman

Signature of Notary Public

My Commission expires:

1/10/99

