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RECORDATION NO. 9747K  
FILED 1425

FEB 14 1994 - 11 05 AM

INTERSTATE COMMERCE COMMISSION

February 11, 1994

Mr. Sidney L. Strickland, Jr.  
Secretary  
Interstate Commerce Commission  
Washington, DC 20423

Dear Mr. Strickland:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11303(a) are two (2) duly executed copies of an Assignment of Lease, dated as of December 31, 1993, 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 the Lease, dated as of September 15, 1978, between Exchange National Bank of Chicago and Toledo, Peoria and Western Railroad Company, duly filed with the Commission on October 6, 1978 under Recordation Number 9747-B.

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

Assignor: LaSalle National Trust, N.A., Trustee  
(successor to Exchange National Bank of Chicago)  
135 South LaSalle  
Chicago, Illinois 60603

Assignee: Residual Based Finance Corporation  
Three First National Plaza, Suite 1240  
Chicago, Illinois 60602

A description of the railroad equipment covered by the enclosed document is: seven (7) GP 38-2 locomotives currently bearing road marks and numbers ATSF 2374 through ATSF 2380, inclusive (formerly ATSF 3565 through ATSF 3571, inclusive, and prior thereto TPW 2005 through TPW 2011, inclusive).

*Edward M. Linn*

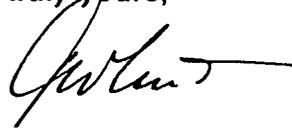
*Edward M. Linn*

Mr. Sidney L. Strickland, Jr.  
February 11, 1994  
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Also enclosed is a check in the amount of \$18.00 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 black ink, appearing to read "R. Alvord", with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/bg  
Enclosures

FEB 14 1994-11 05 AM

**ASSIGNMENT OF LEASE**

INTERSTATE COMMERCE COMMISSION

Reference is hereby made to that certain Lease of Railroad Equipment dated as of September 15, 1978 between LaSalle National Trust, N. A., as successor to Exchange National Bank of Chicago, in its capacity as trustee (in such capacity, the "Trustee"), under a Trust Agreement dated as of September 15, 1978 between it and American Income Partners V-C Limited Partnership, a Massachusetts limited partnership ("Assignor"), as assignee of Michigan National Leasing Corporation, as lessor thereunder, and The Atchison, Topeka and Santa Fe Railway Company, successor-in-interest to Toledo, Peoria & Western Railroad Company (the "Lessee"), as amended by that certain Amendment Agreement dated as of May 1, 1984 (collectively, the "Lease"), which Lease has been filed under recordation no. 9747-B, with the Interstate Commerce Commission. For good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Trustee and the Assignor hereby sell, assign, transfer and set over unto Residual Based Finance Corporation, an Illinois corporation (the "Assignee"), all of their right, title and interest in and to the Lease.

Assignor hereby represents and warrants that the identification marks in Exhibit A hereto are a true and correct list of the road numbers which have been assigned to all of the Equipment covered under the Lease.

Assignor and the Trustee hereby authorize the recordation of this Assignment and hereby agree to execute such further documentation as Assignee may reasonably request in order to carry out the purpose of this Assignment.

IN WITNESS WHEREOF, the undersigned have entered into this Assignment of Lease as of the date written below.

Dated as of: December 31, 1993

American Income Partners V-C Limited  
Partnership, a Massachusetts limited  
partnership

By: James F. Luey  
Title: Vice president

LaSalle National Trust, N.A., as trustee

By: *Simon K. Kelly*  
Title: *Vice President*

Accepted as of December 31, 1993:

Residual Based Finance Corporation

By:

Title:

  
*President*

STATE OF ILLINOIS     )  
                                  ) SS  
COUNTY OF COOK     )

On this 31st day of December, 1993, before me personally appeared Vincent A. Kolber, to me personally known, who, being by me duly sworn, says that he is President of Residual Based Finance Corporation, that the foregoing instrument was signed and sealed on behalf of said corporation 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 corporation.

  
Notary Public

My commission expires November 29, 1997



STATE OF ILLINOIS            )  
  ) SS  
COUNTY OF COOK            )

On this 31st day of December, 1993, before me personally appeared Sarah H. Webb, to me personally known, who, being by me duly sworn, says that (s)he is Vice President, of LaSalle National Trust, N.A. and that the foregoing instrument was signed on behalf of said corporation by authority of its Board of Directors, and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

Ruby Murchison  
Notary Public

My commission expires: 7/13/97



STATE OF Massachusetts )  
 ) ss:  
COUNTY OF Suffolk )

On December 31, 1993 before me, Notary Public for said County and State, personally appeared James Lively, personally known to me (or proved to me on the basis of satisfactory evidence), who being by me duly sworn, says that he/she is a Vice President of AFG Leasing IV Incorporated, general partner of American Income Partners V-C Limited Partnership, and that said instrument was signed on behalf of said corporation as such general partner of such corporation by authority of its Board of Directors and pursuant to the partnership agreement of such partnership, and said James Lively acknowledged said instrument to be the free act and deed of said partnership.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my official seal in the County and State aforesaid the day and year first above written.

James A. Hayward  
Notary

(Notary Seal)

My commission expires: 4/4/97

DESCRIPTION OF ITEMS OF EQUIPMENT

Description, Original Mark and Number of Units of Equipment:

Seven (7) 2,000 Horsepower GP38-2 Locomotives manufactured by General Motors Corporation (Electro-Motive Division) and numbered ATSF2374 through ATSF2380, inclusive, formerly ATSF 3565 through 3571, inclusive, and prior thereto TP&W 2005 through 2011, inclusive.