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SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
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OF COUNSEL
URBAN A. LESTER

April 18, 2006

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a), are five (5) copies of the following secondary document: Bill of Sale and Partial Release, dated February 15, 2006.

The enclosed document relates to the Equipment Lease and Trust Indenture (GATC Trust 92-1A) previously filed with the Board under Recordation Number 17912.

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

Owner Trustee: Wilmington Trust Company, Trustee
1100 North Market Street
Wilmington, Delaware 19801

Indenture Trustee: JP Morgan Trust Company (successor to
Bank One National Association)
One First National Plaza
Chicago Illinois 60670

Mr. Vernon A. Williams
April 18, 2006
Page Two

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

One Railcar released: GATX 061759

A short summary of the document to appear in the index follows:

Bill of Sale and Partial Release

Also enclosed is a check in the amount of \$30.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of each of the enclosed documents to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/sem
Enclosures

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BILL OF SALE AND PARTIAL RELEASE

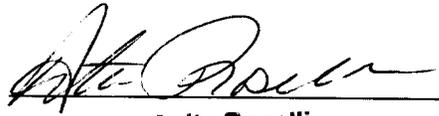
SURFACE TRANSPORTATION BOARD

Wilmington Trust Company, not in its individual capacity, but solely as Trustee under GATC Trust 92-1A (the "Lessor") under an Equipment Lease Agreement (GATC Trust 92-1A) dated as of July 1, 1992 (the "Lease") between the Lessor and GATX Financial Corporation, successor by merger to GATX Rail Corporation (the "Lessee"), does hereby grant, bargain, sell, transfer, convey, assign and release to the Lessee and its successors and assigns all right, title and interest of the Lessor, in and to the railcars designated as GATX 061759 and GATX 026669 (the "Units") "as is," "where is," without recourse or warranty other than a warranty against Lessor's Liens as defined in Appendix A to the Lease, and does hereby acknowledge that the lease term under the Lease with respect to the Units and the obligation of the Lessee to pay rent for such Units under the Lease has terminated.

J.P. Morgan Trust Company, N.A. successor-in-interest to Bank One, National Association (the "Indenture Trustee") under a Trust Indenture and Security Agreement (GATC Trust 92-1A) dated as of July 1, 1992 (the "Indenture") between the Lessor and the Indenture Trustee, hereby terminates, releases and discharges its security interest in the Units under the Indenture and hereby acknowledges that the Units are no longer subject to the Lease.

Dated: February 15, 2006

Wilmington Trust Company, not in its individual capacity, but solely as Owner Trustee

By: 
Title: Anita Roselli
Financial Services Officer

J.P. Morgan Trust Company, N.A. successor-in-interest to Bank One, National Association, as Indenture Trustee

By: _____
Title: _____

BILL OF SALE AND PARTIAL RELEASE

Wilmington Trust Company, not in its individual capacity, but solely as Trustee under GATC Trust 92-1A (the "Lessor") under an Equipment Lease Agreement (GATC Trust 92-1A) dated as of July 1, 1992 (the "Lease") between the Lessor and GATX Financial Corporation, successor by merger to GATX Rail Corporation (the "Lessee"), does hereby grant, bargain, sell, transfer, convey, assign and release to the Lessee and its successors and assigns all right, title and interest of the Lessor, in and to the railcars designated as GATX 061759 and GATX 026669 (the "Units") "as is," "where is," without recourse or warranty other than a warranty against Lessor's Liens as defined in Appendix A to the Lease, and does hereby acknowledge that the lease term under the Lease with respect to the Units and the obligation of the Lessee to pay rent for such Units under the Lease has terminated.

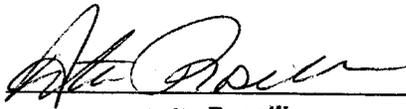
J.P. Morgan Trust Company, N.A. successor-in-interest to Bank One, National Association (the "Indenture Trustee") under a Trust Indenture and Security Agreement (GATC Trust 92-1A) dated as of July 1, 1992 (the "Indenture") between the Lessor and the Indenture Trustee, hereby terminates, releases and discharges its security interest in the Units under the Indenture and hereby acknowledges that the Units are no longer subject to the Lease.

Dated: February 15, 2006

Wilmington Trust Company, not in its individual capacity, but solely as Owner Trustee

By:

Title:



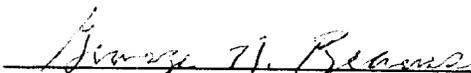
Anita Roselli

Financial Services Officer

J.P. Morgan Trust Company, N.A. successor-in-interest to Bank One, National Association, as Indenture Trustee

By:

Title:



Vice President

State of Delaware)
) SS:
County of New Castle)

On the 8 day of march, 2006, before me personally appeared Anita Roselli, to me known, who being by me duly sworn, say that (s)he is a Financial Services Offf of Wilmington Trust Company, that said instrument was signed on such date 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.

Kimberly E. Faulhaber
Notary Public

[Notarial Seal]

KIMBERLY ELIZABETH FAULHABER
Notary Public - State of Delaware
My Comm. Expires April 9, 2007

My commission expires:

State of Illinois)
) SS:
County of Cook)

On the ___ day of _____, 2006, before me personally appeared _____, to me known, who being by me duly sworn, says that (s)he is a _____ of J.P. Morgan Trust Company, N.A. successor-in-interest to Bank One, National Association, that said instrument was signed on such date 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.

Notary Public

[Notarial Seal]

My commission expires:

State of Delaware)
) SS:
County of New Castle)

On the 8 day of MARCH, 2006, before me personally appeared Anita Roselli, to me known, who being by me duly sworn, say that (s)he is a Financial Services Officer of Wilmington Trust Company, that said instrument was signed on such date 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.

Kimberly E. Faulhaber
Notary Public

[Notarial Seal]

KIMBERLY ELIZABETH FAULHABER
Notary Public - State of Delaware
My Comm. Expires April 9, 2007

My commission expires:

State of Illinois)
) SS:
County of Cook)

On the 22nd day of MARCH, 2006, before me personally appeared George N. Reeves, to me known, who being by me duly sworn, says that (s)he is a Vice President of J.P. Morgan Trust Company, N.A. successor-in-interest to Bank One, National, Association, that said instrument was signed on such date 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.

Diane Mary Wertz
Notary Public

[Notarial Seal]

OFFICIAL SEAL
DIANE MARY WUERTZ
NOTARY PUBLIC - STATE OF ILLINOIS
MY COMMISSION EXPIRES 02/03/10

My commission expires: