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OF COUNSEL
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June 4, 2009

23437-D
RECORDATION NO. _____ FILED

JUN 04 '09 -2 00 PM

SURFACE TRANSPORTATION BOARD

Anne K. Quinlan, Esquire
Acting Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423-0001

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are four (4) copies of a Bill of Sale, dated as of March 30, 2009, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the documents previously filed with the Board under Recordation Number 23437.

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

Seller: Comerica Leasing Corporation
29201 Telegraph Road
Southfield, Michigan 48034

Buyer: GWI Leasing Corporation
71 Lewis Street
Greenwich, CT 06830

Anne K. Quinlan, Esquire
June 4, 2009
Page 2

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

27 locomotives with the road marks BPRR, GNWR, QGRY, RLIX AND
SAVANNAH, and with the road numbers set forth in Schedule A of the
document

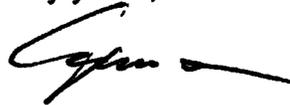
A short summary of the document to appear in the index is:

Bill of Sale.

Also enclosed is a check in the amount of \$41.00 payable to the order of
the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the
undersigned.

Very truly yours,



Robert W. Alvord

RWA/sem
Enclosures

23437-D
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SURFACE TRANSPORTATION BOARD

BILL OF SALE

THIS BILL OF SALE ("Bill of Sale") is made effective as of this 30th day of March, 2009, in favor of GWL Leasing Corporation, a Delaware corporation ("Buyer"), by Comerica Leasing Corporation, a Michigan corporation ("Seller").

RECITALS:

WHEREAS, Seller and Buyer entered into a Master Equipment Lease Agreement dated as of March 30, 2001 (the "Agreement") for the lease of twenty-seven (27) locomotives described in Schedule A attached hereto (the "Unit(s)").

NOW, THEREFORE, in consideration of the premises and other good and valuable consideration the receipt and adequacy of which are hereby acknowledged, Seller agrees as follows:

1. Sale of Units. Subject to the terms, conditions and covenants set forth in the Agreement, Seller does hereby sell, convey, assign and transfer to Buyer all of its right, title and interest in and to the Units. Seller hereby irrevocably assigns to Buyer the benefit to which Seller is entitled of any and all warranties and indemnities of the manufacturer, reconditioner, repairer or maintainer of the Units.

2. Warranty and Indemnity of Title. Seller sells and Buyer purchases the Units As-Is and Where-Is, and other than as specifically set forth in the Agreement, Seller makes no representations or warranties of any kind respecting the Units whether statutory, written, oral or implied and Seller has not made and does not hereby make, nor shall it be deemed by virtue of having sold the Units pursuant to this Bill of Sale to have made, any representation or warranty as to the merchantability, fitness for a particular purpose, design or condition of, or as to the quality of workmanship in the Units, all of which are expressly disclaimed, and Seller shall not be liable, in contract, tort or otherwise, on account of any manufacturer's defect or other defect, whether hidden, latent or otherwise discoverable or nondiscoverable respecting any Units; however, Seller does warrant that it is transferring to Buyer whatever title was originally transferred to Seller by Buyer in that certain Bill of Sale dated March 30, 2001. Seller shall defend Buyer's title to the Units against the claims of any person,

firm, or corporation whosever arising solely out of claims attributable to any acts of Seller.

Buyer shall pay any and all sales taxes, use taxes, rental taxes, and other duties, taxes or impositions with respect to the Units and with respect to the transfer and sale of the Units by Seller to Buyer and the use thereof by Seller and Buyer, whether now due or hereafter to become due.

IN WITNESS WHEREOF, Seller has caused this Bill of Sale to be executed by its officer thereunto duly authorized on the day and year first above written.

COMERICA LEASING CORPORATION,
a Michigan corporation

By: Elaine L. Wilcox
Elaine L. Wilcox

Its: Vice President.

STATE OF CALIFORNIA)
Country) ss
~~CITY~~ OF Orange)

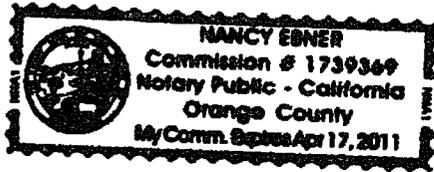
Deleted: _____

I, _____, a Notary Public of the County and State aforesaid, certify that, Elaine L. Wilcox personally came before me this day and acknowledged that she is the Vice President of Comerica Leasing Corporation, a Michigan corporation and that by authority duly given and as the act of the corporation, the foregoing instrument was signed in its name by its Vice President.

WITNESS my hand and official stamp or seal, this 20th day of May, 2009.

Nancy Ebner
NANCY EBNER, Notary Public

ORANGE County, CALIFORNIA
My commission expires: 4-17-2011



SCHEDULE A

Locomotives

BPRR 1508

BPRR 1510

GNWR 317

GNWR 349

GNWR 1000

QGRY 1500 – QGRY 1502

QGRY 1504 – QGRY 1505

QGRY 2004 – QGRY 2009

QGRY 2500 – QGRY 2502

RLIX 300

RLIX 331

RLIX 336

RLIX 339 - RLIX 340

RLIX 357

RLIX 392

SAVANNAH 1001

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: _____

6/14/09



Robert W. Alvord