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RECORDATION NO. 17462-I FILED

DEC 28 '01 1-18 PM

SURFACE TRANSPORTATION BOARD

December 28, 2001

Matthew H. Kaiser
202-585-6912

Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, DC 20423

Dear Secretary Williams:

I am the attorney for State Street Bank and Trust Company, one of the parties described below. I have enclosed two originals of the document described below, to be recorded pursuant to Section 11301 of Title 49 of the U.S. Code.

This document is an Instrument of Acknowledgment of Succession, a secondary document, dated December 28, 2001. The primary document to which this document is connected is recorded under Recordation No. 17462.

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

Owner Trustee:	Fleet National Bank Goodwin Square 225 Asylum Street, 23rd Floor Hartford, CT 06103 Attn: Corporate Trust Administration
Successor Owner Trustee:	State Street Bank and Trust Company Goodwin Square 225 Asylum Street, 23rd Floor Hartford, CT 06103 Attn: Corporate Trust Administration

A description of the equipment covered by the document follows:

The equipment consists of 522 110-Ton Gondola Coalporter Railcars, bearing consecutive road numbers from AEPX 3342 through AEPX 3863, inclusive.

A fee of $28 is enclosed. Please return a file-stamped original to me at the address on this letterhead.

1406900

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

> Instrument of Acknowledgment of Succession, dated December 28, 2001, relating to Railcar Lease between the Connecticut National Bank (now Fleet National Bank), Lessor, and Indiana Michigan Power Company, Lessee, with Recordation No. 17462, dated July 1, 1991, and covering 522 110-Ton Gondola Coalporter Railcars bearing consecutive road numbers from AEPX 3342 through AEPX 3863, inclusive.

Thank you for your attention to this matter.

Very truly yours,

Thompson Coburn LLP

By Matthew H. Kaiser

Matthew H. Kaiser

mhk/ktl

Enclosures

INSTRUMENT OF ACKNOWLEDGMENT OF SUCCESSION

This Instrument of Acknowledgment of Succession, dated as of December 28, 2001, by and between Fleet National Bank, a national banking association ("FNB"), individually and as the existing owner trustee under the hereafter defined Trust Agreement (the "Owner Trustee"), State Street Bank and Trust company, a Massachusetts trust company ("State Street"), and State Street Bank and Trust Company of Connecticut, National Association, a national banking association, individually and as the successor owner trustee under such Trust Agreement (the "Successor Owner Trustee").

WHEREAS, FNB has served as Owner Trustee pursuant to a Trust Agreement, dated as of July 1, 1991 (Indiana Michigan Power Trust No. 91-2) (the "Trust Agreement"), between FNB and the Owner Participant named therein; and

WHEREAS, FNB as Owner Trustee owns one hundred percent (100%) of the title to and assets of the Trust Estate (as such term is defined in the Trust Agreement), including 522 110-Ton Gondola Coalporter Railcars with STB Recordation Number 17462 (the "Rolling Stock"); and

WHEREAS, State Street is in the process of acquiring substantially all of the corporate trust business of FNB, including its interests as Owner Trustee under the Trust Agreement; and

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WHEREAS, Section 3.14 of the Trust Agreement provides that any corporation to which substantially all the corporate trust business of the Owner Trustee shall be transferred shall, subject to satisfaction of the requirements of Section 3.12 of the Trust Agreement, be the Owner Trustee under the Trust Agreement without further act.

NOW THEREFORE, the parties hereto agree as follows:

1. FNB and State Street each represents that State Street is acquiring substantially all of the corporate trust business of FNB.

2. State Street hereby assigns its right, title and interest to the Trust Estate to State Street Bank and Trust Company, National Association, a national banking association having an office in Connecticut. State Street has guaranteed any and all payment obligations and liabilities of State Street Bank and Trust Company of Connecticut, National Association, individually and as Successor Owner Trustee, arising from the Trust Agreement and the Operative Agreements (as defined in the Trust Agreement) and, accordingly, State Street represents that it satisfies the requirements of Section 3.14 and the last paragraph of Section 3.12 of the Trust Agreement for a successor Owner Trustee.

3. Upon acceptance by the Surface Transportation Board of a certified true copy of this Instrument for recordation with the provisions of 49 C.F.R. Part 1177, the Successor Owner Trustee shall be deemed the Owner Trustee under the Trust Agreement pursuant to Section 3.14 thereof.

4. State Street Bank and Trust Company of Connecticut, National Association accepts the appointment as Successor Owner Trustee and agrees that it is assuming all of the obligations of FNB under the Trust Agreement and the other Operative Documents and the Successor Owner Trustee agrees that it is assuming all of the right, title and obligations of the Owner Trustee under the Trust Agreement and the other Operative Documents.

[THIS SPACE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the parties hereto have set forth their signatures as of the date first set forth above.

FLEET NATIONAL BANK.
individually and as Owner Trustee

By: _____
Title: Authorized Signatory

STATE STREET BANK AND TRUST COMPANY, individually

By: _____
Title: Vice President

STATE STREET BANK AND TRUST COMPANY OF CONNECTICUT, NATIONAL ASSOCIATION, individually and as Successor Owner Trustee

By: _____
Title: Vice President

269744 v.03/19908-1203/1714/49/H0493.3/s5

State of Connecticut)
) ss
County of Hartford)

On this 28th day of December, 2001, before me personally appeared Elizabeth C. Hammer, to me personally known, who being by me duly sworn, says that (s)he is an authorized signatory of Fleet National Bank, that said instrument was signed on behalf of said national banking association 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 national banking association.

(SEAL)

Karen R. Felt
Signature of Notary Public

My commission expires KAREN R. FELT
NOTARY PUBLIC
My Commission Expires 02/29/2004

State of Connecticut)
) ss
County of Hartford)

On this 28th day of December, 2001, before me personally appeared Susan C. Merker, to me personally known, who being by me duly sworn, says that (s)he is the Vice President of State Street Bank and Trust Company, that said instrument was signed on behalf of said Massachusetts trust company 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 Massachusetts trust company.

(SEAL)

Karen R. Felt
Signature of Notary Public

My commission expires KAREN R. FELT
NOTARY PUBLIC
My Commission Expires 02/29/2004

269744 v.03/19908-1203/1714/49/H0493.3/s5

State of Connecticut)
) ss
County of Hartford)

On this 28th day of December, 2001, before me personally appeared Susan C. Merker, to me personally known, who being by me duly sworn, says that (s)he is the Vice President of State Street Bank and Trust Company of Connecticut, National Association, that said instrument was signed on behalf of said national banking association 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 national banking association.

(SEAL)

Karen R. Felt

Signature of Notary Public

KAREN R. FELT
NOTARY PUBLIC
My Commission Expires 02/29/2004

My commission expires

269744 v.03/19908-1203/1714/49/H0493.3/s5