New Mark	New Number	Old Mark	Old Number
FEC	6164	NYA	1013
FEC	6165	NYA	1030
FEC	6166	NYA	1001
FEC	6168	NYA	1012
FEC	6169	NYA	1020
FEC	6170	NYA	1011
FEC	6171	NYA	1019
FEC	6174	SLGG	5331
FEC	6175	GNRR	5541
FEC	6177	GNRR	5544
FEC	6180	NYA	1010
FEC	6185	SLGG	5406
FEC	6208	GNRR	5629
FEC	6209	GNRR	5582
FEC	6210	GNRR	5523
FEC	6215	GNRR	5626
FEC	6219	NYA	1028
IAIS	5304	SLGG	5304
IAIS	5312	SLGG	5312
IAIS	5318	SLGG	5318
IAIS	5320	SLGG	5320
IAIS	5333	SLGG	5333
IAIS	5335	SLGG	5335
IAIS	5349	SLGG	5349
IAIS	5375	SLGG	5375
IAIS	5399	SLGG	5399
RMGX	4174	SLGG	5310
RMGX	4175	SLGG	5336
RMGX	4176	SLGG	5345
RMGX	4177	SLGG	5351
RMGX	4178	SLGG	5388
RMGX	4200	SLGG	5396
RMGX	4201	SLGG	5414
RMGX	4202	SLGG	5420
RMGX	4203	SLGG	5344
RMGX	4204	SLGG	5434
RMGX	4205	SLGG	5473
RMGX	4206	GNRR	5535
RMGX	4207	GNRR	5505
RMGX	4208	GNRR	5507
RMGX	4209	GNRR	5510
RMGX	4210	GNRR	5512
RMGX	4211	GNRR	5517
RMGX	4212	GNRR	5532
RMGX	4213	GNRR	5543
RMGX	4214	GNRR	5547
RMGX	4215	GNRR	5552
RMGX	4216	GNRR	5562
RMGX	4217	GNRR	5565
RMGX	4218	GNRR	5566
RMGX	4219	GNRR	5569
RMGX	4220	GNRR	5580
RMGX	4221	GNRR	5592

New Mark	New Number	Old Mark	Old Number
RMGX	4222	GNRR	5594
RMGX	4223	GNRR	5608
RMGX	4224	GNRR	5620
RMGX	4225	GNRR	5623
RMGX	4226	GNRR	5648
RMGX	4227	GNRR	5654
RMGX	4228	GNRR	5655
RMGX	4230	GNRR	5527
RMGX	4231	GNRR	5577
RMGX	4232	GNRR	5587
RMGX	4233	GNRR	5656
RMGX	4234	GNRR	5501
RMGX	4235	GNRR	5646
RMGX	4236	GNRR	5575
RMGX	4237	GNRR	5595
RMGX	4238	SLGG	5475
RMGX	4239	SLGG	5463
RMGX	4240	GNRR	5548
RMGX	4241	GNRR	5502
RMGX	4242	SLGG	5419
RMGX	4244	SLGG	5421
RMGX	4245	SLGG	5395
RMGX	4246	GNRR	5614
RMGX	4247	GNRR	5619
RMGX	4248	GNRR	5647
RMGX	4249	GNRR	5637
RMGX	4270	GNRR	5640
RMGX	4271	SLGG	5354
RMGX	4272	SLGG	5412
RMGX	4273	SLGG	5456
RMGX	4274	GNRR	5515
RMGX	4275	GNRR	5539
RMGX	4276	GNRR	5558
RMGX	4277	GNRR	5572
RMGX	4278	GNRR	5574
RMGX	4279	GNRR	5590
RMGX	4280	GNRR	5596
RMGX	4281	GNRR	5603
RMGX	4282	GNRR	5622
RMGX	4283	GNRR	5508
RMGX	4287	SLGG	5306
RMGX	4288	SLGG	5308
RMGX	4289	SLGG	5309
RMGX	4290	SLGG	5324
RMGX	4291	SLGG	5325
RMGX	4292	SLGG	5328
RMGX	4293	SLGG	5329
RMGX	4295	SLGG	5341
RMGX	4296	SLGG	5347
RMGX	4297	SLGG	5384
RMGX	4299	SLGG	5433
RMPX	115	MLS	15
RMPX	160	LLX	160

RECORDATION NO. 22679-K FILED

JAN 30 '04 1-04 PM

SURFACE TRANSPORTATION BOARD

ALVORD AND ALVORD
ATTORNEYS AT LAW
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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
URBAN A. LESTER

January 29, 2004

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 two (2) copies of a Statement of Renumbering and Substitution of Railcars, dated as of December 30, 2003, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to Memorandum of Lease and subsequently filed documents which were previously filed with the Board under Recordation Number 22679.

The name and address of the party to the enclosed document are:

Lessee: Railcar, Ltd.
1201 Peachtree Rd. N.E.
400 Colony Square, Suite 1101

[Lessor: Rail Trust-1999
Wilmington Trust Company, solely in its capacity as Owner Trustee
Rodney Square North
1100 North Market Street
Wilmington, DE 19890-1605]

RAILCAR, Ltd.
Suite 1101
1201 Peachtree Street, NE
400 Colony Square
Atlanta, Georgia 30361

(404) 352-6799
Fax (404) 352-6798

RAILCAR

RECORDATION NO. 22679-K FILED

JAN 30 '04 1-04 PM

SURFACE TRANSPORTATION BOARD

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

RE: Recordation Number: 22679

Dear Mr. Williams:

With respect to the railroad equipment covered by the above-referenced recordations, we wish to advise that:

(1) the reporting marks and road numbers of certain railcars have been changed as set forth on Exhibit A attached; and

(2) certain railcars have been removed from the transactions and have been replaced as set forth on Exhibit B; and

(2) certain railcars have been destroyed as set forth on Exhibit C attached.

Please file these changes under Recordation Number 22679-K.

Sincerely,

Jeffrey Edelman
Senior Vice President - Finance

STATE OF GEORGIA
COUNTY OF FULTON

On this the 30 day of December, 2003, before me personally appeared Jeffrey Edelman, to me personally known, who, being by me duly sworn, says that he is an officer of Railcar, Ltd. and that said instrument was signed on behalf of said corporation by authority of its Board of Directors, and he acknowledged that the execution of foregoing instrument was the free act and deed of the corporation.

[NOTARIAL SEAL]

Gayle A. Higbee, Notary Public
Cobb County, Georgia
My commission expires: 5/29/2007

EXHIBIT "A"

Car Mark Changes for STB Filing

New Mark	New Number	Old Mark	Old Number
AMGX	5301	SLGG	5301
AMGX	5317	SLGG	5317
AMGX	5323	SLGG	5323
AMGX	5332	SLGG	5332
AMGX	5339	SLGG	5339
AMGX	5342	SLGG	5342
AMGX	5343	SLGG	5343
AMGX	5387	SLGG	5387
AMGX	5400	SLGG	5400
AMGX	5401	SLGG	5401
AMGX	5402	SLGG	5402
AMGX	5403	SLGG	5403
AMGX	5409	SLGG	5409
AMGX	5411	SLGG	5411
AMGX	5415	SLGG	5415
AMGX	5418	SLGG	5418
AMGX	5427	SLGG	5427
AMGX	5437	SLGG	5437
AMGX	5439	SLGG	5439
AMGX	5441	SLGG	5441
AMGX	5442	SLGG	5442
AMGX	5446	SLGG	5446
AMGX	5455	SLGG	5455
AMGX	5457	SLGG	5457
AMGX	5461	SLGG	5461
AMGX	5465	SLGG	5465
AMGX	5466	SLGG	5466
AMGX	5468	SLGG	5468
AMGX	5469	SLGG	5469
AMGX	5470	SLGG	5470
AMGX	5479	SLGG	5479
FEC	5300	SLGG	5300
FEC	5302	SLGG	5302
FEC	5303	SLGG	5303
FEC	5314	SLGG	5313
FEC	5316	SLGG	5316
FEC	5322	SLGG	5322
FEC	5327	SLGG	5327
FEC	5338	SLGG	5338
FEC	5355	SLGG	5355
FEC	5389	SLGG	5389
FEC	5392	SLGG	5392
FEC	5393	SLGG	5393
FEC	5394	SLGG	5394
FEC	5397	SLGG	5397
FEC	5404	SLGG	5404
FEC	5405	SLGG	5405
FEC	5407	SLGG	5407
FEC	5408	SLGG	5408
FEC	5422	SLGG	5422
FEC	5428	SLGG	5428
FEC	5438	SLGG	5438
FEC	5443	SLGG	5443
FEC	5444	SLGG	5444
FEC	5445	SLGG	5445

New Mark	New Number	Old Mark	Old Number
FEC	5464	SLGG	5464
FEC	5480	SLGG	5480
FEC	6100	GNRR	5627
FEC	6101	GNRR	5581
FEC	6102	GNRR	5613
FEC	6103	GNRR	5571
FEC	6104	GNRR	5549
FEC	6105	GNRR	5585
FEC	6106	GNRR	5559
FEC	6107	GNRR	5657
FEC	6108	GNRR	5633
FEC	6109	GNRR	5518
FEC	6111	GNRR	5534
FEC	6112	GNRR	5642
FEC	6113	GNRR	5593
FEC	6114	GNRR	5546
FEC	6115	GNRR	5635
FEC	6116	GNRR	5634
FEC	6117	GNRR	5573
FEC	6118	GNRR	5653
FEC	6119	GNRR	5615
FEC	6124	GNRR	5567
FEC	6125	GNRR	5524
FEC	6126	GNRR	5536
FEC	6127	GNRR	5609
FEC	6128	GNRR	5519
FEC	6129	GNRR	5597
FEC	6130	GNRR	5639
FEC	6131	GNRR	5598
FEC	6132	GNRR	5659
FEC	6133	GNRR	5557
FEC	6134	GNRR	5555
FEC	6135	GNRR	5509
FEC	6136	NYA	1022
FEC	6137	NYA	1029
FEC	6138	NYA	1026
FEC	6139	NYA	1004
FEC	6140	NYA	1015
FEC	6141	NYA	1024
FEC	6142	NYA	1025
FEC	6143	NYA	1003
FEC	6144	NYA	1007
FEC	6145	NYA	1023
FEC	6146	NYA	1018
FEC	6147	NYA	1005
FEC	6148	NYA	1027
FEC	6149	NYA	1017
FEC	6150	NYA	1002
FEC	6154	NYA	1014
FEC	6155	NYA	1016
FEC	6159	GNRR	5554
FEC	6160	NYA	1009
FEC	6161	NYA	1021
FEC	6162	NYA	1008
FEC	6163	NYA	1006

New Mark	New Number	Old Mark	Old Number
FEC	6164	NYA	1013
FEC	6165	NYA	1030
FEC	6166	NYA	1001
FEC	6168	NYA	1012
FEC	6169	NYA	1020
FEC	6170	NYA	1011
FEC	6171	NYA	1019
FEC	6174	SLGG	5331
FEC	6175	GNRR	5541
FEC	6177	GNRR	5544
FEC	6180	NYA	1010
FEC	6185	SLGG	5406
FEC	6208	GNRR	5629
FEC	6209	GNRR	5582
FEC	6210	GNRR	5523
FEC	6215	GNRR	5626
FEC	6219	NYA	1028
IAIS	5304	SLGG	5304
IAIS	5312	SLGG	5312
IAIS	5318	SLGG	5318
IAIS	5320	SLGG	5320
IAIS	5333	SLGG	5333
IAIS	5335	SLGG	5335
IAIS	5349	SLGG	5349
IAIS	5375	SLGG	5375
IAIS	5399	SLGG	5399
RMGX	4174	SLGG	5310
RMGX	4175	SLGG	5336
RMGX	4176	SLGG	5345
RMGX	4177	SLGG	5351
RMGX	4178	SLGG	5388
RMGX	4200	SLGG	5396
RMGX	4201	SLGG	5414
RMGX	4202	SLGG	5420
RMGX	4203	SLGG	5344
RMGX	4204	SLGG	5434
RMGX	4205	SLGG	5473
RMGX	4206	GNRR	5535
RMGX	4207	GNRR	5505
RMGX	4208	GNRR	5507
RMGX	4209	GNRR	5510
RMGX	4210	GNRR	5512
RMGX	4211	GNRR	5517
RMGX	4212	GNRR	5532
RMGX	4213	GNRR	5543
RMGX	4214	GNRR	5547
RMGX	4215	GNRR	5552
RMGX	4216	GNRR	5562
RMGX	4217	GNRR	5565
RMGX	4218	GNRR	5566
RMGX	4219	GNRR	5569
RMGX	4220	GNRR	5580
RMGX	4221	GNRR	5592

New Mark	New Number	Old Mark	Old Number
RMGX	4222	GNRR	5594
RMGX	4223	GNRR	5608
RMGX	4224	GNRR	5620
RMGX	4225	GNRR	5623
RMGX	4226	GNRR	5648
RMGX	4227	GNRR	5654
RMGX	4228	GNRR	5655
RMGX	4230	GNRR	5527
RMGX	4231	GNRR	5577
RMGX	4232	GNRR	5587
RMGX	4233	GNRR	5656
RMGX	4234	GNRR	5501
RMGX	4235	GNRR	5646
RMGX	4236	GNRR	5575
RMGX	4237	GNRR	5595
RMGX	4238	SLGG	5475
RMGX	4239	SLGG	5463
RMGX	4240	GNRR	5548
RMGX	4241	GNRR	5502
RMGX	4242	SLGG	5419
RMGX	4244	SLGG	5421
RMGX	4245	SLGG	5395
RMGX	4246	GNRR	5614
RMGX	4247	GNRR	5619
RMGX	4248	GNRR	5647
RMGX	4249	GNRR	5637
RMGX	4270	GNRR	5640
RMGX	4271	SLGG	5354
RMGX	4272	SLGG	5412
RMGX	4273	SLGG	5456
RMGX	4274	GNRR	5515
RMGX	4275	GNRR	5539
RMGX	4276	GNRR	5558
RMGX	4277	GNRR	5572
RMGX	4278	GNRR	5574
RMGX	4279	GNRR	5590
RMGX	4280	GNRR	5596
RMGX	4281	GNRR	5603
RMGX	4282	GNRR	5622
RMGX	4283	GNRR	5508
RMGX	4287	SLGG	5306
RMGX	4288	SLGG	5308
RMGX	4289	SLGG	5309
RMGX	4290	SLGG	5324
RMGX	4291	SLGG	5325
RMGX	4292	SLGG	5328
RMGX	4293	SLGG	5329
RMGX	4295	SLGG	5341
RMGX	4296	SLGG	5347
RMGX	4297	SLGG	5384
RMGX	4299	SLGG	5433
RMPX	115	MLS	15
RMPX	160	LLX	160

EXHIBIT "B"

Substitutions for STB Filing -

CARS IN		CARS OUT	
Mark	**Unit No.**	**Mark**	**Unit No.**

None

EXHIBIT "C"

Car Casualties for STB Filing -

Car Mark	Car Unit No.
RCPX	171164
RCPX	173352
RCPX	173749
RCPX	173930
PRSX	2250