

RECORDATION NO. 25123 FILED

AUG 4 '04

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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

August 4, 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 an Assignment and Assumption of Leases Agreement, dated as of August 4, 2004, a primary document as defined in the Board's Rules for the Recordation of Documents.

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

Assignor: PLM Equipment Growth Fund Liquidating Trust
c/o PLM Financial Services, Inc., Trustee
One North LaSalle Street, Suite 2700
Chicago, Illinois 60602

Assignee: Cypress Canada Management, Inc.
Bayside Plaza
188 The Embarcadero, Suite 420
San Francisco, California 94105

Mr. Vernon A. Williams
August 4, 2004
Page 2

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

522 railcars within the series CITX 27505 - CITX 35088 (273 railcars), DCTX 14006 - DCTX 35199 (221 railcars) and PLMX 27507 - PLMX 35198 (28 railcars), as more particularly set forth in the equipment schedule attached to the document.

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

Assignment and Assumption of Leases Agreement.

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 the enclosed document to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/anm
Enclosures

SURFACE TRANSPORTATION BOARD

ASSIGNMENT AND ASSUMPTION OF LEASES AGREEMENT

For good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, PLM Equipment Growth Fund Liquidating Trust, a grantor trust organized under the laws of the State of Delaware ("Assignor"), hereby sells, assigns, transfers and sets over unto Cypress Canada Management, Inc., a California corporation (the "Assignee") and an affiliate of Cypress (as defined below), (i) good and marketable title to all of Assignor's right, title and interest as lessor under the leases set forth and described on Schedule A hereto (the "Leases") covering the Cars (as defined in the Purchase Agreement, as defined below) identified therein and (ii) all assignable and subsisting warranties and indemnities given by any manufacturer, supplier or prior owner of any Car (as defined in the Purchase Agreement, as defined below) or part thereof to Assignor; provided, however, that the assignment evidenced hereby shall be with respect only to those rail cars described on Schedule A hereto.

Except as otherwise specifically set forth herein or in the Rail Car Purchase and Sale Agreement dated August 4, 2004 (the "Purchase Agreement"), by and between Assignor and Cypress Tankcar Leasing III, LLC, a California limited liability company ("Cypress"), the assignment set forth herein is made without warranty or representation of any kind or type whatsoever, including with respect to the collectibility of any Leases. Assignor hereby agrees to execute such further documentation as Assignee may reasonably request in order to carry out the purpose of this Assignment.

Assignee hereby accepts the rights and assumes the obligations of Assignor as lessor under the Leases arising, accruing or occurring from and after the date hereof as if the Assignee had been an original party thereto. Assignor shall have no liabilities or obligations as lessor under the Leases arising, accruing or occurring from and after the date hereof. Assignor acknowledges and agrees that from and after the date hereof Assignor shall have no further right, interest or title in or under the Leases, including any right, interest or title to any payments due under the Leases or the right to receive any communications under the Leases. Assignor agrees to perform when due all obligations of Assignor under the Leases arising, accruing or occurring prior to the date hereof. Assignee acknowledges and agrees that Assignor has not assigned to Assignee, and Assignee has not accepted any rights of Assignor to, any liability insurance payments or indemnity payments made after the date hereof but relating to acts or events prior to the date hereof or relating to Assignor's ownership of the Cars and the Leases prior to the date hereof.

This instrument shall be governed by and construed in accordance with the laws of the State of California.

This instrument may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. Delivery by telecopy by a party of a copy of an executed counterpart hereof shall constitute execution and delivery hereof by such party.

This Assignment shall inure to the benefit of, and shall be binding upon, Assignor and Assignee and their respective successors and assigns, as permitted by the Purchase Agreement. Any amendments to this Assignment shall be made only in writing, signed by the parties hereto.

[Remainder of Page Intentionally Left Blank]

IN WITNESS WHEREOF, the undersigned, have executed this Assignment and Assumption of Leases Agreement as of the date written below.

Dated as of: August 4, 2004

ASSIGNOR:

**PLM EQUIPMENT GROWTH FUND
LIQUIDATING TRUST,**
a grantor trust organized under the laws of the
State of Delaware

By PLM Financial Services, Inc., not in its
individual capacity but solely as liquidating
trustee

By: 
Its: UP

ASSIGNEE:

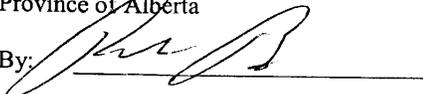
**CYPRESS CANADA MANAGEMENT,
INC.,** a California corporation

By: _____
Stephen R. Harwood

Its: President

The undersigned acknowledge and agree to the provisions of this Assignment and Assumption Agreement, and further acknowledge and agree that as of the date hereof, the undersigned shall have no further right, interest or title in or under the Leases, including any right, interest or title to any payments due under the Leases or the right to receive any communications under the Leases.

**PLM EQUIPMENT GROWTH FUND
CANADA LIMITED,**
a corporation organized under the laws of the
Province of Alberta

By: 
Its: UP

**PLM INVESTMENT MANAGEMENT,
INC.,** a California corporation

By: 
Its: UP

[Signature Page to Assignment and Assumption of Leases Agreement]

IN WITNESS WHEREOF, the undersigned, have executed this Assignment and Assumption of Leases Agreement as of the date written below.

Dated as of: August 4, 2004

ASSIGNOR:

**PLM EQUIPMENT GROWTH FUND
LIQUIDATING TRUST,**
a grantor trust organized under the laws of the
State of Delaware

By PLM Financial Services, Inc., not in its
individual capacity but solely as liquidating
trustee

By: _____

Its: _____

ASSIGNEE:

**CYPRESS CANADA MANAGEMENT,
INC.,** a California corporation

By: 

Stephen R. Harwood

Its: President

The undersigned acknowledge and agree to the provisions of this Assignment and Assumption Agreement, and further acknowledge and agree that as of the date hereof, the undersigned shall have no further right, interest or title in or under the Leases, including any right, interest or title to any payments due under the Leases or the right to receive any communications under the Leases.

**PLM EQUIPMENT GROWTH FUND
CANADA LIMITED,**
a corporation organized under the laws of the
Province of Alberta

By: _____

Its: _____

**PLM INVESTMENT MANAGEMENT,
INC.,** a California corporation

By: _____

Its: _____

[Signature Page to Assignment and Assumption of Leases Agreement]

STATE OF Florida)
COUNTY OF Pierson) ss.

On August 3, 2004, before me, Bobbi L. Napper, a Notary Public in and for the State of Florida, personally appeared Richard Brock, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to the within instrument, and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand and official seal.

Bobbi L. Napper
Notary's Signature

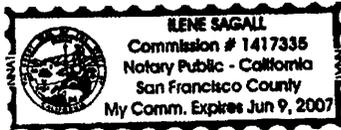


Bobbi L. Napper
MY COMMISSION # DD259665 EXPIRES
November 30, 2007
BONDED THRU TROY FAIN INSURANCE, INC.

State of California
County of San Francisco

On AUGUST 3, 2004, before me, ILENE SAGALL, a Notary Public in and for the State of California, personally appeared STEPHEN R. HARWOOD, personally known to me (~~or proved to me on the basis of satisfactory evidence~~) to be the person whose name is subscribed to the within instrument, and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand and official seal.



Ilene Sagall
Notary's Signature

**SCHEDULE A (List of Cars) to
ASSIGNMENT AND ASSUMPTION OF LEASES
By And Between
PLM EQUIPMENT GROWTH FUND LIQUIDATING TRUST
And
CYPRESS CANADA MANAGEMENT, INC.**

Count	Car Mark	Car Number	Year Built	Count	Car Mark	Car Number	Year Built
1	CITX	27505	1981	48	CITX	34588	1969
2	CITX	27506	1981	49	CITX	34591	1969
3	CITX	27509	1981	50	CITX	34600	1969
4	CITX	27514	1981	51	CITX	34601	1969
5	CITX	27516	1981	52	CITX	34610	1969
6	CITX	27520	1981	53	CITX	34622	1969
7	CITX	27521	1981	54	CITX	34623	1969
8	CITX	27522	1981	55	CITX	34626	1969
9	CITX	27523	1981	56	CITX	34637	1969
10	CITX	27524	1981	57	CITX	34668	1969
11	CITX	27525	1981	58	CITX	34679	1969
12	CITX	27526	1981	59	CITX	34682	1969
13	CITX	27527	1981	60	CITX	34727	1969
14	CITX	27528	1981	61	CITX	34729	1969
15	CITX	27529	1981	62	CITX	34734	1969
16	CITX	27530	1981	63	CITX	34737	1969
17	CITX	27531	1981	64	CITX	34739	1970
18	CITX	27532	1981	65	CITX	34740	1970
19	CITX	27533	1981	66	CITX	34741	1970
20	CITX	27534	1981	67	CITX	34742	1970
21	CITX	30069	1969	68	CITX	34743	1970
22	CITX	30084	1969	69	CITX	34744	1970
23	CITX	30085	1969	70	CITX	34746	1970
24	CITX	33954	1976	71	CITX	34748	1970
25	CITX	34002	1966	72	CITX	34750	1970
26	CITX	34318	1968	73	CITX	34752	1970
27	CITX	34364	1968	74	CITX	34754	1970
28	CITX	34367	1968	75	CITX	34755	1970
29	CITX	34371	1968	76	CITX	34756	1970
30	CITX	34374	1968	77	CITX	34759	1970
31	CITX	34377	1968	78	CITX	34760	1970
32	CITX	34383	1968	79	CITX	34761	1970
33	CITX	34408	1968	80	CITX	34762	1970
34	CITX	34424	1968	81	CITX	34765	1970
35	CITX	34429	1968	82	CITX	34766	1970
36	CITX	34432	1968	83	CITX	34767	1970
37	CITX	34433	1969	84	CITX	34769	1970
38	CITX	34437	1969	85	CITX	34770	1970
39	CITX	34439	1969	86	CITX	34771	1970
40	CITX	34441	1969	87	CITX	34773	1970
41	CITX	34443	1969	88	CITX	34774	1970
42	CITX	34447	1969	89	CITX	34775	1970
43	CITX	34532	1969	90	CITX	34777	1970
44	CITX	34533	1969	91	CITX	34778	1970
45	CITX	34541	1969	92	CITX	34779	1970
46	CITX	34543	1969	93	CITX	34780	1970
47	CITX	34567	1969	94	CITX	34781	1970

**SCHEDULE A (List of Cars) to
 ASSIGNMENT AND ASSUMPTION OF LEASES
 By And Between
 PLM EQUIPMENT GROWTH FUND LIQUIDATING TRUST
 And
 CYPRESS CANADA MANAGEMENT, INC.**

Count	Car Mark	Car Number	Year Built	Count	Car Mark	Car Number	Year Built
95	CITX	34783	1970	142	CITX	34839	1970
96	CITX	34784	1970	143	CITX	34840	1970
97	CITX	34785	1970	144	CITX	34841	1970
98	CITX	34786	1970	145	CITX	34842	1970
99	CITX	34787	1970	146	CITX	34843	1970
100	CITX	34788	1970	147	CITX	34846	1970
101	CITX	34789	1970	148	CITX	34847	1970
102	CITX	34791	1970	149	CITX	34848	1970
103	CITX	34792	1970	150	CITX	34849	1970
104	CITX	34793	1970	151	CITX	34850	1970
105	CITX	34794	1970	152	CITX	34851	1970
106	CITX	34795	1970	153	CITX	34852	1970
107	CITX	34796	1970	154	CITX	34853	1970
108	CITX	34797	1970	155	CITX	34854	1970
109	CITX	34799	1970	156	CITX	34855	1970
110	CITX	34800	1970	157	CITX	34856	1970
111	CITX	34801	1970	158	CITX	34857	1970
112	CITX	34802	1970	159	CITX	34858	1970
113	CITX	34803	1970	160	CITX	34859	1970
114	CITX	34804	1970	161	CITX	34860	1970
115	CITX	34805	1970	162	CITX	34861	1970
116	CITX	34806	1970	163	CITX	34866	1971
117	CITX	34807	1970	164	CITX	34873	1971
118	CITX	34808	1970	165	CITX	34883	1971
119	CITX	34809	1970	166	CITX	34886	1971
120	CITX	34810	1970	167	CITX	34888	1971
121	CITX	34811	1970	168	CITX	34891	1971
122	CITX	34813	1970	169	CITX	34892	1971
123	CITX	34814	1970	170	CITX	34894	1971
124	CITX	34815	1970	171	CITX	34896	1971
125	CITX	34816	1970	172	CITX	34937	1971
126	CITX	34817	1970	173	CITX	34938	1971
127	CITX	34818	1970	174	CITX	34939	1971
128	CITX	34819	1970	175	CITX	34941	1971
129	CITX	34820	1970	176	CITX	34942	1971
130	CITX	34822	1970	177	CITX	34943	1971
131	CITX	34823	1970	178	CITX	34945	1971
132	CITX	34824	1970	179	CITX	34946	1971
133	CITX	34826	1970	180	CITX	34948	1971
134	CITX	34827	1970	181	CITX	34949	1971
135	CITX	34831	1970	182	CITX	34952	1971
136	CITX	34832	1970	183	CITX	34953	1971
137	CITX	34833	1970	184	CITX	34955	1971
138	CITX	34834	1970	185	CITX	34956	1971
139	CITX	34835	1970	186	CITX	34957	1971
140	CITX	34837	1970	187	CITX	34960	1971
141	CITX	34838	1970	188	CITX	34961	1971

**SCHEDULE A (List of Cars) to
 ASSIGNMENT AND ASSUMPTION OF LEASES
 By And Between
 PLM EQUIPMENT GROWTH FUND LIQUIDATING TRUST
 And
 CYPRESS CANADA MANAGEMENT, INC.**

Count	Car Mark	Car Number	Year Built	Count	Car Mark	Car Number	Year Built
189	CITX	34967	1971	236	CITX	35039	1971
190	CITX	34968	1971	237	CITX	35040	1971
191	CITX	34969	1971	238	CITX	35041	1971
192	CITX	34970	1971	239	CITX	35042	1971
193	CITX	34972	1971	240	CITX	35043	1971
194	CITX	34973	1971	241	CITX	35044	1971
195	CITX	34974	1971	242	CITX	35045	1971
196	CITX	34975	1971	243	CITX	35046	1971
197	CITX	34976	1971	244	CITX	35047	1971
198	CITX	34977	1971	245	CITX	35048	1971
199	CITX	34978	1971	246	CITX	35049	1971
200	CITX	34980	1971	247	CITX	35050	1971
201	CITX	34981	1971	248	CITX	35051	1971
202	CITX	34982	1971	249	CITX	35052	1971
203	CITX	34984	1971	250	CITX	35053	1971
204	CITX	34985	1971	251	CITX	35054	1971
205	CITX	34986	1971	252	CITX	35055	1971
206	CITX	34987	1971	253	CITX	35057	1971
207	CITX	34997	1971	254	CITX	35058	1971
208	CITX	35002	1971	255	CITX	35059	1971
209	CITX	35003	1971	256	CITX	35060	1971
210	CITX	35004	1971	257	CITX	35061	1971
211	CITX	35006	1971	258	CITX	35062	1971
212	CITX	35007	1971	259	CITX	35063	1971
213	CITX	35008	1971	260	CITX	35064	1971
214	CITX	35011	1971	261	CITX	35065	1971
215	CITX	35012	1971	262	CITX	35066	1971
216	CITX	35013	1971	263	CITX	35067	1971
217	CITX	35014	1971	264	CITX	35070	1971
218	CITX	35015	1971	265	CITX	35071	1971
219	CITX	35016	1971	266	CITX	35073	1971
220	CITX	35017	1971	267	CITX	35074	1971
221	CITX	35019	1971	268	CITX	35078	1971
222	CITX	35020	1971	269	CITX	35083	1971
223	CITX	35021	1971	270	CITX	35084	1971
224	CITX	35022	1971	271	CITX	35085	1971
225	CITX	35023	1971	272	CITX	35087	1971
226	CITX	35024	1971	273	CITX	35088	1971
227	CITX	35025	1971	274	DCTX	14006	1979
228	CITX	35027	1971	275	DCTX	14014	1979
229	CITX	35028	1971	276	DCTX	14015	1979
230	CITX	35029	1971	277	DCTX	14017	1979
231	CITX	35031	1971	278	DCTX	14018	1979
232	CITX	35032	1971	279	DCTX	14020	1979
233	CITX	35033	1971	280	DCTX	16113	1978
234	CITX	35035	1971	281	DCTX	16114	1978
235	CITX	35036	1971	282	DCTX	16115	1978

**SCHEDULE A (List of Cars) to
 ASSIGNMENT AND ASSUMPTION OF LEASES
 By And Between
 PLM EQUIPMENT GROWTH FUND LIQUIDATING TRUST
 And
 CYPRESS CANADA MANAGEMENT, INC.**

Count	Car Mark	Car Number	Year Built	Count	Car Mark	Car Number	Year Built
283	DCTX	16116	1978	330	DCTX	27427	1974
284	DCTX	16117	1978	331	DCTX	27428	1974
285	DCTX	16118	1978	332	DCTX	27430	1974
286	DCTX	16119	1978	333	DCTX	27431	1974
287	DCTX	16120	1978	334	DCTX	27432	1974
288	DCTX	16121	1978	335	DCTX	27434	1974
289	DCTX	16122	1978	336	DCTX	27435	1974
290	DCTX	16123	1978	337	DCTX	27436	1974
291	DCTX	16124	1978	338	DCTX	27437	1974
292	DCTX	16125	1978	339	DCTX	27438	1974
293	DCTX	16133	1979	340	DCTX	27439	1974
294	DCTX	16137	1979	341	DCTX	27440	1974
295	DCTX	16138	1979	342	DCTX	27441	1974
296	DCTX	16139	1979	343	DCTX	27442	1974
297	DCTX	16140	1979	344	DCTX	27443	1974
298	DCTX	16141	1979	345	DCTX	27445	1974
299	DCTX	16142	1979	346	DCTX	27446	1974
300	DCTX	16143	1979	347	DCTX	27447	1974
301	DCTX	16144	1979	348	DCTX	27448	1974
302	DCTX	16145	1979	349	DCTX	27449	1974
303	DCTX	16146	1979	350	DCTX	27475	1978
304	DCTX	27100	1972	351	DCTX	27476	1978
305	DCTX	27101	1972	352	DCTX	27477	1978
306	DCTX	27102	1972	353	DCTX	27478	1978
307	DCTX	27103	1972	354	DCTX	27479	1978
308	DCTX	27104	1972	355	DCTX	27480	1978
309	DCTX	27105	1972	356	DCTX	27481	1978
310	DCTX	27106	1972	357	DCTX	27482	1978
311	DCTX	27147	1972	358	DCTX	27483	1978
312	DCTX	27148	1972	359	DCTX	27484	1978
313	DCTX	27149	1972	360	DCTX	27485	1978
314	DCTX	27199	1973	361	DCTX	27487	1978
315	DCTX	27410	1974	362	DCTX	27488	1978
316	DCTX	27411	1974	363	DCTX	27489	1978
317	DCTX	27412	1974	364	DCTX	27490	1978
318	DCTX	27413	1974	365	DCTX	27491	1978
319	DCTX	27414	1974	366	DCTX	27492	1978
320	DCTX	27415	1974	367	DCTX	27494	1978
321	DCTX	27416	1974	368	DCTX	27495	1978
322	DCTX	27417	1974	369	DCTX	27496	1978
323	DCTX	27418	1974	370	DCTX	27497	1978
324	DCTX	27419	1974	371	DCTX	27498	1978
325	DCTX	27420	1974	372	DCTX	27499	1978
326	DCTX	27421	1974	373	DCTX	27500	1978
327	DCTX	27422	1974	374	DCTX	27502	1978
328	DCTX	27425	1974	375	DCTX	27503	1978
329	DCTX	27426	1974	376	DCTX	27504	1978

**SCHEDULE A (List of Cars) to
 ASSIGNMENT AND ASSUMPTION OF LEASES
 By And Between
 PLM EQUIPMENT GROWTH FUND LIQUIDATING TRUST
 And
 CYPRESS CANADA MANAGEMENT, INC.**

Count	Car Mark	Car Number	Year Built	Count	Car Mark	Car Number	Year Built
377	DCTX	33099	1966	424	DCTX	33230	1969
378	DCTX	33110	1966	425	DCTX	33231	1969
379	DCTX	33116	1966	426	DCTX	33232	1969
380	DCTX	33124	1966	427	DCTX	33233	1969
381	DCTX	33125	1966	428	DCTX	33235	1969
382	DCTX	33135	1966	429	DCTX	33236	1969
383	DCTX	33166	1968	430	DCTX	33237	1969
384	DCTX	33167	1968	431	DCTX	33238	1969
385	DCTX	33169	1968	432	DCTX	33239	1969
386	DCTX	33170	1968	433	DCTX	33241	1969
387	DCTX	33171	1968	434	DCTX	33242	1969
388	DCTX	33172	1968	435	DCTX	33243	1969
389	DCTX	33173	1968	436	DCTX	33244	1969
390	DCTX	33174	1968	437	DCTX	33245	1969
391	DCTX	33177	1968	438	DCTX	33246	1969
392	DCTX	33180	1968	439	DCTX	33247	1969
393	DCTX	33182	1969	440	DCTX	33248	1969
394	DCTX	33183	1969	441	DCTX	33249	1969
395	DCTX	33184	1969	442	DCTX	33251	1969
396	DCTX	33187	1969	443	DCTX	33252	1969
397	DCTX	33189	1969	444	DCTX	33253	1969
398	DCTX	33190	1970	445	DCTX	33254	1969
399	DCTX	33191	1970	446	DCTX	33278	1969
400	DCTX	33192	1970	447	DCTX	33292	1970
401	DCTX	33193	1970	448	DCTX	33293	1970
402	DCTX	33194	1970	449	DCTX	33294	1970
403	DCTX	33195	1970	450	DCTX	33295	1970
404	DCTX	33196	1970	451	DCTX	33296	1970
405	DCTX	33198	1970	452	DCTX	33297	1970
406	DCTX	33199	1970	453	DCTX	33298	1970
407	DCTX	33200	1970	454	DCTX	33299	1970
408	DCTX	33201	1970	455	DCTX	33300	1970
409	DCTX	33203	1970	456	DCTX	33301	1970
410	DCTX	33204	1970	457	DCTX	33302	1970
411	DCTX	33205	1970	458	DCTX	33303	1970
412	DCTX	33206	1970	459	DCTX	33304	1970
413	DCTX	33216	1969	460	DCTX	33305	1970
414	DCTX	33217	1969	461	DCTX	33308	1970
415	DCTX	33218	1969	462	DCTX	33310	1970
416	DCTX	33220	1969	463	DCTX	33312	1970
417	DCTX	33221	1969	464	DCTX	33313	1970
418	DCTX	33222	1969	465	DCTX	33315	1970
419	DCTX	33224	1969	466	DCTX	33318	1971
420	DCTX	33225	1969	467	DCTX	33319	1971
421	DCTX	33227	1969	468	DCTX	33320	1971
422	DCTX	33228	1969	469	DCTX	33321	1971
423	DCTX	33229	1969	470	DCTX	33322	1971

**SCHEDULE A (List of Cars) to
 ASSIGNMENT AND ASSUMPTION OF LEASES
 By And Between
 PLM EQUIPMENT GROWTH FUND LIQUIDATING TRUST
 And
 CYPRESS CANADA MANAGEMENT, INC.**

Count	Car Mark	Car Number	Year Built	Count	Car Mark	Car Number	Year Built
471	DCTX	33324	1971	518	PLMX	35146	1973
472	DCTX	33325	1971	519	PLMX	35190	1974
473	DCTX	34315	1968	520	PLMX	35193	1974
474	DCTX	34317	1968	521	PLMX	35197	1974
475	DCTX	34405	1968	522	PLMX	35198	1974
476	DCTX	35113	1973				
477	DCTX	35125	1973				
478	DCTX	35139	1973				
479	DCTX	35141	1973				
480	DCTX	35144	1973				
481	DCTX	35147	1974				
482	DCTX	35160	1974				
483	DCTX	35171	1974				
484	DCTX	35177	1974				
485	DCTX	35180	1974				
486	DCTX	35182	1974				
487	DCTX	35186	1974				
488	DCTX	35188	1974				
489	DCTX	35191	1974				
490	DCTX	35192	1974				
491	DCTX	35194	1974				
492	DCTX	35195	1974				
493	DCTX	35196	1974				
494	DCTX	35199	1974				
495	PLMX	27507	1981				
496	PLMX	27508	1981				
497	PLMX	27511	1981				
498	PLMX	27512	1981				
499	PLMX	27513	1981				
500	PLMX	27515	1981				
501	PLMX	27517	1981				
502	PLMX	27518	1981				
503	PLMX	27519	1981				
504	PLMX	30080	1969				
505	PLMX	34507	1969				
506	PLMX	34914	1970				
507	PLMX	34916	1971				
508	PLMX	34922	1971				
509	PLMX	34926	1971				
510	PLMX	34929	1971				
511	PLMX	34930	1971				
512	PLMX	34932	1971				
513	PLMX	34933	1971				
514	PLMX	34936	1971				
515	PLMX	35140	1973				
516	PLMX	35142	1973				
517	PLMX	35145	1973				

**SCHEDULE A (List of Leases) to
ASSIGNMENT AND ASSUMPTION OF LEASES
By And Between
PLM EQUIPMENT GROWTH FUND LIQUIDATING TRUST
And
CYPRESS CANADA MANAGEMENT, INC.**

- 1 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF JANUARY 1, 1993 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND COMINCO FERTILIZERS LTD., AS LESSEE [PLM #6181-01]**
 - 1.1 Name Change of Cominco Fertilizers Ltd. to Agrium Inc. dated as of May 24, 1995
 - 1.2 Assignment Notice – Agrium Inc. to Agrium Partnership dated as of February 25, 1997
 - 1.3 Rider 13 dated to Master Railcar Leasing Agreement dated as of March 30, 2004
 - 1.4 Amendment to Rider 13 to Master Railcar Leasing Agreement dated as of May 27, 2004

- 2 **LEASE AGREEMENT FOR RAILROAD TANK CARS DATED AS OF FEBRUARY 1, 1994 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND ALLIED SIGNAL INC., AS LESSEE [PLM #5017-01]**
 - 2.1 Rider 9 to Lease Agreement dated as of December 9, 1997
 - 2.2 Rider 11 to Lease Agreement dated as of December 29, 1998

- 3 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF AUGUST 15, 1988 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND AMOCO CANADA PETROLEUM COMPANY LTD., AS LESSEE [PLM #4804-01]**
 - 3.1 Rider 4 to Master Railcar Leasing Agreement (not dated)
 - 3.2 Renewal Agreement to Rider 4 dated as of August 19, 1994
 - 3.3 Renewal Agreement to Rider dated as of September 27, 1999
 - 3.4 Renewal Agreement to Rider 4 dated as of August 9, 2000 (unsigned)
 - 3.5 Rider 5 to Master Railcar Leasing Agreement (not dated)

- 3.6 Amendment to Rider 5 dated as of March 1, 1994
- 3.7 Renewal Agreement to Rider 5 dated as of February 1, 1995
- 3.8 Renewal Agreement to Rider 5 dated as of August 9, 2000 (unsigned)
- 3.9 Rider 6 to Master Railcar Leasing Agreement (not dated)
- 3.10 Amendment and Renewal Agreement to Rider 6 dated as of August 8, 1995
- 3.11 Renewal Agreement to Rider No. 6 dated as of August 9, 2000 (unsigned)
- 3.12 Rider 11 to Master Railcar Leasing Agreement dated as of May 20, 1999
- 3.13 Rider 12 to Master Railcar Leasing Agreement (not dated)
- 3.14 Amendment to Rider 12 dated as of November 17, 1998
- 3.15 Renewal Agreement to Rider 12 dated as of October 2, 2003 (unsigned)

4 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF JUNE 15, 1994 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND HOME OIL COMPANY LIMITED, AS LESSEE [PLM #6187-01]**

- 4.1 Assignment and Novation dated as of February 1, 1996 to Anderson Exploration
- 4.2 Declaration of Partnership dated as of February 1, 1996 between Anderson Exploration Ltd. and Home Oil Company Limited
- 4.3 Assignment Agreement dated as of March 5, 2002 between Devon AXL and Devon Canada
- 4.4 Letter dated as of June 3, 2002 referencing acquisition of all shares of Anderson Exploration Ltd. by Devon Energy Corporation and assignment of all interests in Master Railcar Leasing Agreement
- 4.5 Rider 3 to Master Railcar Leasing Agreement dated as of July 25, 1995
- 4.6 Renewal Agreement to Rider 3 dated as of March 18, 1996
- 4.7 Renewal Agreement to Rider 3 dated as of March 21, 1997
- 4.8 Renewal Agreement to Rider 3 dated as of March 23, 1998
- 4.9 Amendment and Renewal Agreement to Rider 3 dated as of March 19, 1999

4.10 Renewal Agreement to Rider 3 dated as of March 25, 2002

5 MASTER RAILCAR LEASING AGREEMENT DATED AS OF JUNE 1, 1991 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND CANADIAN ENTERPRISE GAS PRODUCTS LTD., AS LESSEE [PLM #6095-01]

5.1 Rider 2 to Master Railcar Leasing Agreement dated as of November 1, 1993

5.2 Renewal Agreement to Rider 2 dated as of February 28, 1994

5.3 Renewal Agreement to Rider 2 dated as of August 29, 1997

5.4 Amendment and Renewal Agreement to Rider 2 dated as of October 7, 2002

5.5 Amendment to Rider No. 2 dated as of May 27, 2004

5.6 Rider 5 to Master Railcar Leasing Agreement dated as of November 12, 1999

5.7 Renewal Agreement to Rider 5 dated as of July 19, 2001

5.8 Amendment Agreement to Rider 5 dated as of June 4, 2004

5.9 Rider 8 to Master Railcar Leasing Agreement dated as of May 3, 2001

5.10 Amendment to Rider 8 dated as of May 27, 2004

5.11 Rider 9 to Master Railcar Leasing Agreement dated as of June 12, 2001

5.12 Renewal Agreement to Rider 9 dated as of June 10, 2002

5.13 Amendment to Rider 9 dated as of October 7, 2002

5.14 Amendment and Renewal Agreement to Rider 9 dated as of May 5, 2004

5.15 Rider 10 to Master Railcar Leasing Agreement dated as of September 14, 2001

5.16 Renewal Agreement to Rider 10 dated as of September 3, 2002

5.17 Amendment to Rider 10 dated as of May 27, 2004

6 LEASE AGREEMENT FOR RAILROAD CARS DATED AS OF NOVEMBER 15, 1988 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND CHEVRON U.S.A., AS LESSEE [PLM #5050-01]

- 6.1 Certificate of Nonsegregated Facilities dated as of September 22, 1989
- 6.2 Rider 15 to Lease Agreement dated as of June 1, 1994
- 6.3 Renewal Agreement to Rider 15 dated as of May 5, 1995
- 6.4 Renewal Agreement to Rider 15 dated as of September 19, 1996
- 6.5 Renewal Agreement to Rider 15 dated as of July 16, 1997
- 6.6 Amendment and Renewal Agreement to Rider 15 dated as of September 7, 1999
- 6.7 Amendment and Renewal Agreement to Rider 15 dated as of September 11, 2000
- 6.8 Amendment to Rider 15 dated as of September 18, 2003
- 6.9 Rider 23 to Lease Agreement dated as of October 5, 1999
- 6.10 Renewal Agreement to Rider 23 dated as of February 28, 2000
- 6.11 Amendment and Renewal Agreement to Rider 23 dated as of September 27, 2000
- 6.12 Amendment to Rider 23 dated as of September 18, 2003
- 6.13 Rider 24 to Lease Agreement dated as of October 23, 2000
- 6.14 Amendment to Rider 24 dated January 28, 2003
- 6.15 Amendment to Rider 24 dated as of June 26, 2003
- 6.16 Amendment to Rider 24 dated as of September 18, 2003
- 7 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF MARCH 1, 1988 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND CHINOOK CHEMICALS COMPANY, AS LESSEE [PLM #4806-01]**
 - 7.1 Rider 11 to Master Railcar Leasing Agreement (not dated)
- 8 **LEASE AGREEMENT FOR RAILROAD CARS DATED AS OF SEPTEMBER 1, 1993 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND COASTAL CHEM, INC., AS LESSEE [PLM #5850-01]**
 - 8.1 Consent to Assignment of Lease Agreement Letter dated as of September 8, 2003 assigning Lease Agreement to Dyno Nobel

- 8.2 Rider 9 to Lease Agreement dated as of January 9, 2004
- 8.3 Amendment to Rider 9 dated as of January 23, 2004
- 8.4 Amendment to Rider 9 dated as of February 6, 2004 (unsigned)
- 9 **LEASE AGREEMENT FOR RAILROAD CARS DATED AS OF APRIL 5, 1993 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND BAYWAY REFINING COMPANY, AS LESSEE [PLM #5026-01]**
 - 9.1 Letter dated as of May 7, 1998 changing lessee name to Tosco Refining Company
 - 9.2 Rider 6 to Lease Agreement (not dated)
 - 9.3 Renewal Agreement to Rider 6 dated as of October 17, 2000
 - 9.4 Amendment to Rider 6 dated as of December 16, 2003
 - 9.5 Rider 8 to Lease Agreement dated as of February 10, 1997
 - 9.6 Renewal Agreement to Rider 8 dated as of March 9, 2000
 - 9.7 Rider 12 to Lease Agreement dated as of January 6, 2004
 - 9.8 Rider 15 to Lease Agreement dated as of May 3, 2004
- 10 **LEASE AGREEMENT FOR RAILROAD CARS DATED AS OF JULY 1, 1993 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND CONTINENTAL NITROGEN AND RESOURCES CORPORATION, AS LESSEE [PLM #5074-01]**
 - 10.1 Rider 3 to Lease Agreement dated as of October 14, 1996
 - 10.2 Renewal Agreement to Rider 3 dated as of September 20, 1999
 - 10.3 Renewal Agreement to Rider 3 dated as of December 9, 2002
 - 10.4 Amendment and Renewal Agreement to Rider 3 dated as of November 20, 2003
- 11 **LEASE AGREEMENT FOR RAILROAD CARS DATED AS OF APRIL 1, 1988 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND DIVERSIFIED CPC INTERNATIONAL, AS LESSEE [PLM #4513-13]**
 - 11.1 Rider 9 to Lease Agreement dated as of April 28, 1993

- 11.2 Renewal Agreement to Rider 9 dated as of May 28, 1998
- 11.3 Amendment and Renewal Agreement to Rider 9 dated as of March 26, 2004
- 12 **LEASE AGREEMENT FOR RAILROAD CARS DATED AS OF MARCH 1, 1989 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND E. I. DU PONT DE NEMOURS & CO., AS LESSEE [PLM #4925-01]**
 - 12.1 Letter Agreement dated as of December 11, 2000 assigning responsibility for the Lease Agreement to D. Wayne King as responsible buyer for E. I. du Pont de Nemours & Co.
 - 12.2 Rider 16 to Lease Agreement dated as of December 5, 2003
 - 12.3 Rider 17 to Lease Agreement dated as of December 5, 2003
 - 12.4 Rider 18 to Lease Agreement dated as of June 8, 2004
- 13 **MASTER LEASE AGREEMENT FOR RAILROAD TANK CARS DATED AS OF DECEMBER 1, 2003 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND EL PASO NGL MARKETING CO. LP, AS LESSEE [PLM #5078-01] [UNSIGNED]**
 - 13.1 Rider 1 to Master Lease Agreement (not dated and unsigned)
- 14 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF NOVEMBER 1, 1988 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND ELBOW RIVER RESOURCES LTD., AS LESSEE [PLM #6060-01]**
 - 14.1 Rider 15 to Master Railcar Leasing Agreement dated as of April 9, 2001
 - 14.2 Amendment to Rider 15 dated as of October 11, 2001
 - 14.3 Amendment to Rider 15 dated as of March 12, 2002
 - 14.4 Rider 17 to Master Railcar Leasing Agreement dated as of April 9, 2001
 - 14.5 Amendment to Rider 17 dated as of October 11, 2001
 - 14.6 Amendment to Rider 17 dated as of March 12, 2002
 - 14.7 Rider 18 to Master Railcar Leasing Agreement (missing)
 - 14.8 Amendment to Rider 18 dated as of May 27, 2004

- 14.9 Rider 20 to Master Railcar Leasing Agreement dated as of October 23, 2001
- 14.10 Amendment to Rider 20 dated as of March 12, 2002
- 14.11 Rider 23 to Master Railcar Leasing Agreement dated as of June 9, 2004
- 15 **MASTER LEASE AGREEMENT FOR RAILROAD CARS DATED AS OF JULY 1, 2004 BY AND BETWEEN TRANSPORTATION EQUIPMENT-PLM, LLC, AS LESSOR AND ELGIN, JOLIET AND EASTERN RAILWAY COMPANY, AS LESSEE [PLM #5997-01] [UNSIGNED]**
 - 15.1 Rider 1 to Master Lease Agreement (not dated and unsigned)
- 16 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF FEBRUARY 28, 1995 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND FACTOR GAS LIQUIDS INC., AS LESSEE [PLM #6134-01]**
 - 16.1 Rider 8 to Master Railcar Leasing Agreement dated as of June 21, 2001
 - 16.2 Renewal Agreement to Rider 8 dated as of March 27, 2002
 - 16.3 Amendment to Rider 8 dated as of March 27, 2004
 - 16.4 Rider 9 to Master Railcar Leasing Agreement dated as of November 23, 2001
 - 16.5 Amendment and Renewal Agreement to Rider 9 dated as of November 21, 2003
- 17 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF SEPTEMBER 1, 1992 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND FEDERATED CO-OPERATIVES LIMITED, AS LESSEE [PLM #6135-01]**
 - 17.1 Rider No. 1 to Master Railcar Leasing Agreement (not dated)
 - 17.2 Amendment and Renewal Agreement to Rider 1 dated as of October 9, 1997
 - 17.3 Amendment to Rider 1 dated as of January 21, 2000 (unsigned)
 - 17.4 Renewal Agreement to Rider 1 dated as of November 4, 2002
 - 17.5 Rider 2 to Master Railcar Leasing Agreement dated as of September 1, 1993
 - 17.6 Renewal Agreement to Rider 2 dated as of December 1, 1998

- 17.7 Renewal Agreement to Rider 2 dated as of March 9, 2004
- 17.8 Rider 4 to Master Railcar Leasing Agreement dated as of November 13, 1997
- 17.9 Renewal Agreement to Rider 4 dated as of November 4, 2002
- 18 **MASTER LEASE AGREEMENT FOR RAILROAD TANK CARS DATED AS OF SEPTEMBER 1, 2003 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND FERRELL NORTH AMERICA, AS LESSEE [PLM #5079-01] [UNSIGNED]**
 - 18.1 Rider 2 to Master Lease Agreement dated as of June 23, 2004
 - 18.2 Rider 3 to Master Lease Agreement dated as of June 23, 2004
- 19 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF OCTOBER 1, 1989 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND GIBSON GAS LIQUIDS LIMITED, AS LESSEE [PLM #6185-01-001]**
 - 19.1 Fax Transmittal dated as of January 20, 2000 regarding name change of Gibson Gas Liquids Limited to Gibson Petroleum Company Limited
 - 19.2 Rider 3 to Master Railcar Leasing Agreement dated as of March 24, 1991
 - 19.3 Renewal Agreement to Rider 3 dated as of August 18, 1995
 - 19.4 Renewal Agreement to Rider 3 dated as of October 21, 1997
 - 19.5 Renewal Agreement to Rider 3 dated as of September 14, 1998
 - 19.6 Renewal Agreement to Rider 3 dated as of August 6, 2001
 - 19.7 Rider 8 Master Railcar Leasing Agreement dated as of May 14, 1999
 - 19.8 Renewal Agreement to Rider 8 dated as of August 6, 2001
 - 19.9 Rider 9 Master Railcar Leasing Agreement dated as of December 10, 2001
 - 19.10 Renewal Agreement to Rider 9 dated as of April 22, 2004
- 20 **LEASE AGREEMENT FOR RAILROAD CARS DATED AS OF MARCH 4, 1993 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND GLNX CORPORATION, AS LESSEE [PLM #5090-01]**
 - 20.1 Rider 15 to Lease Agreement dated as of November 7, 2003
 - 20.2 Amendment to Rider 15 dated as of June 2, 2004 (unsigned)

- 21 **MASTER LEASE AGREEMENT FOR RAILROAD TANK CARS DATED AS OF NOVEMBER 1, 2000 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND ROYSTER-CLARK, INC., AS LESSEE [PLM #5835-01]**
- 21.1 Certificate of Amendment of Certificate of Incorporation of Vigoro Industries, Inc. dated as of September 19, 1996 changing name to IMC AgriBusiness Inc.
- 21.2 Lease Agreement for Railroad Tank Cars dated as of October 10, 1991 by and between PLM Investment Management, Inc., as Lessor, and Vigoro Industries, Inc., as Lessee [#5835-01]
- 21.3 Rider 8 to Master Lease Agreement dated as of March 9, 2001
- 22 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF AUGUST 23, 1994 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND IMPERIAL OIL LIMITED AND MCCOLL-FRONTENAC PETROLEUM INC., AS LESSEE [PLM #4834-04]**
- 22.1 Rail Car Lease Amending Agreement dated as of June 1, 1996 between Imperial Oil, Canada Imperial Oil Limited and PLM Equipment Growth Fund Canada Limited appointing Canada Imperial Oil Limited as lessee
- 22.2 Rider 9 to Master Railcar Leasing Agreement (not dated and unsigned)
- 22.3 Renewal to Rider 9 (not dated)
- 22.4 Renewal to Rider 9 dated as of December 3, 1998
- 22.5 Renewal to Rider 9 dated as of April 1, 2004
- 22.6 Amendment to Rider 9 (not dated)
- 22.7 Renewal to Rider 9 (not dated)
- 22.8 Renewal to Rider 9 (not dated)
- 22.9 Rider 10 to Master Railcar Leasing Agreement dated as of January 8, 1999
- 22.10 Amendment to Rider 10 dated as of March 11, 2003
- 22.11 Amendment to Rider 10 dated as of November 24, 2003
- 22.12 Renewal to Rider 10 dated as of April 1, 2004
- 23 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF APRIL 20, 1994 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA**

**LIMITED, AS LESSOR, AND RESOURCE ENERGY MARKETING LTD.,
AS LESSEE [PLM #6340-01]**

23.1 Letter dated as of April 29, 2003 assigning Master Railcar Leasing Agreement to Inergy Canada Company

23.2 Email dated as of May 1, 2003 referencing sale of Resource Energy Marketing LTD to Inergy Canada Company

23.3 Rider 8 to Master Railcar Leasing Agreement (not dated)

**24 MASTER RAILCAR LEASING AGREEMENT DATED AS OF
DECEMBER 1, 1988 BY AND BETWEEN PLM EQUIPMENT GROWTH
FUND CANADA LIMITED, AS LESSOR, AND NGL SUPPLY CO. LTD.,
AS LESSEE [PLM #4840-01]**

24.1 Rider 2 to Master Railcar Leasing Agreement (not dated)

24.2 Renewal Agreement to Rider 2 dated as of January 3, 1994

24.3 Renewal Agreement to Rider 2 dated as of May 2, 1994

24.4 Renewal Agreement to Rider 2 dated as of March 1, 1996

24.5 Renewal Agreement to Rider 2 dated as of March 26, 2001

24.6 Rider 26 to Master Railcar Leasing Agreement dated as of March 27, 2001

24.7 Amendment to Rider 26 dated as of March 18, 2003

24.8 Amendment to Rider 26 dated as of August 22, 2003

24.9 Amendment to Rider 26 dated as of May 31, 2004

24.10 Rider 27 to Master Railcar Leasing Agreement dated as of April 25, 2001

24.11 Amendment and Renewal Agreement to Rider 27 dated as of May 4, 2001

24.12 Renewal Agreement to Rider 27 dated as of May 15, 2002

24.13 Amendment and Renewal Agreement to Rider 27 dated as of July 31, 2002

24.14 Amendment to Rider 27 dated as of March 18, 2003

24.15 Amendment to Rider 27 dated as of May 31, 2004

24.16 Rider 29 to Master Railcar Leasing Agreement dated as of August 31, 2001

- 24.17 Amendment to Rider 29 dated as of January 10, 2002
- 24.18 Amendment to Rider 29 dated as of February 25, 2002
- 24.19 Amendment and Renewal Agreement to Rider 29 dated as of March 18, 2003
- 24.20 Amendment to Rider 29 dated as of May 6, 2003
- 24.21 Renewal Agreement to Rider 29 dated as of August 22, 2003
- 24.22 Amendment and Renewal to Rider No. 29 dated as of May 5, 2004
- 24.23 Rider 36 to Master Railcar Leasing Agreement dated as of March 14, 2003
- 24.24 Amendment to Rider 36 dated as of May 31, 2004
- 24.25 Rider 38 to Master Railcar Leasing Agreement dated as of June 21, 2004
- 25 **LEASE AGREEMENT FOR RAILROAD CARS DATED AS OF SEPTEMBER 1, 1994 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND OCTEL AMERICA, AS LESSEE [PLM #5114-01]**
 - 25.1 Renewal Agreement to Rider 11 dated as of February 9, 2004
 - 25.2 Rider 11 to Lease Agreement dated as of February 18, 2004
- 26 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF FEBRUARY 1, 1988 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND C-I-L INC., AS LESSEE [PLM #4822-01]**
 - 26.1 Letter Agreement dated as of October 1, 1997 between PLM Railcar Mgt. Services and ICI Canada Inc. assigning Master Railcar Leasing Agreement to PCI Chemicals Canada Inc.
 - 26.2 Rider No. 4 to Master Railcar Leasing Agreement dated as of April 18, 1990
 - 26.3 Renewal Agreement to Rider 4 dated as of July 23, 1993
 - 26.4 Amendment and Renewal Agreement to Rider 4 dated as of June 29, 1995
 - 26.5 Renewal Agreement to Rider 4 dated as of August 9, 2000
 - 26.6 Rider 22 to Master Railcar Leasing Agreement dated as of April 14, 1992
 - 26.7 Renewal Agreement to Rider 22 dated as of October 5, 1993

- 26.8 Renewal Agreement to Rider 22 dated as of March 3, 1994
- 26.9 Renewal Agreement to Rider 22 dated as of May 6, 1997
- 26.10 Amendment and Renewal Agreement to Rider 22 dated as of April 30, 2002
- 26.11 Rider 23 to Master Railcar Leasing Agreement dated as of May 17, 1995
- 26.12 Amendment to Rider 23 dated as of February 18, 1997
- 26.13 Renewal Agreement to Rider 23 dated as of December 22, 1999
- 26.14 Rider 24 to Master Railcar Leasing Agreement dated as of May 17, 1995
- 26.15 Renewal Agreement to Rider 24 dated as of December 22, 1999
- 27 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF MARCH 1, 1991 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND PETROMONT AND COMPANY, LIMITED BY PETROMONT INC., AS LESSEE [PLM #4855-01]**
 - 27.1 Rider 4 to Master Railcar Leasing Agreement (not dated)
 - 27.2 Renewal Agreement to Rider 4 dated as of July 19, 2002
- 28 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF FEBRUARY 1, 1992 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND SIMPLOT CANADA LIMITED, AS LESSEE [PLM #6355-01]**
 - 28.1 Rider 5 to Master Railcar Leasing Agreement dated as of April 15, 1997
 - 28.2 Amendment to Rider 5 dated as of June 10, 1997
 - 28.3 Renewal Agreement to Rider 5 dated as of March 11, 2002
 - 28.4 Amendment to Rider 5 dated as of August 29, 2002
 - 28.5 Rider 7 to Master Railcar Leasing Agreement dated as of November 26, 1997
 - 28.6 Amendment to Rider 7 dated as of March 23, 1998
 - 28.7 Renewal Agreement to Rider 7 dated as of February 6, 2003
 - 28.8 Rider 9 to Master Railcar Leasing Agreement dated as of September 23, 1999

- 28.9 Amendment to Rider 9 dated as of January 4, 2000
- 28.10 Rider 10 to Master Railcar Leasing Agreement dated as of June 11, 2001
- 28.11 Amendment and Renewal Agreement to Rider 10 dated as of June 11, 2001
- 28.12 Rider 11 to Master Railcar Leasing Agreement dated as of March 9, 2003
- 28.13 Renewal Agreement to Rider 11 dated as of March 9, 2004
- 29 **LEASE AGREEMENT FOR RAILROAD TANK CARS DATED AS OF APRIL 28, 2004 BY AND BETWEEN TRANSPORTATION EQUIPMENT-PLM, LLC, AS LESSOR, AND SINCLAIR OIL CORPORATION, AS LESSEE [PLM #4762-01]**
 - 29.1 Rider 1 to Lease Agreement dated as of May 26, 2004
- 30 **MASTER RAILCAR LEASING AGREEMENT DATED MARCH 25, 1993 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR AND SKEENA CELLULOSE INC., AS LESSEE [PLM #6357-01]**
 - 30.1 Certificate of Change of Name evidencing name change back to Skeena Cellulose Inc.
 - 30.2 Rider 4 to Master Railcar Leasing Agreement (not dated)
- 31 **LEASE AGREEMENT FOR RAILROAD TANK CARS DATED AS OF AUGUST 19, 1998 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND SOUTHWEST RAIL INDUSTRIES INC., AS LESSEE [PLM #5890-01]**
 - 31.1 Rider 2 to Lease Agreement dated as of October 14, 1998
- 32 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF SEPTEMBER 5, 2000 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND STITTCO ENERGY LIMITED, AS LESSEE [PLM #6890-01]**
 - 32.1 Rider 1 to Master Railcar Leasing Agreement dated as of October 2, 2000
 - 32.2 Renewal Agreement to Rider 1 dated as of November 10, 2003
 - 32.3 Rider 2 to Master Railcar Leasing Agreement dated as of September 20, 2001
 - 32.4 Renewal Agreement to Rider 2 dated as of August 28, 2002

- 32.5 Amendment to Rider 2 dated as of June 1, 2004
- 33 **LEASE AGREEMENT FOR RAILROAD TANK CARS DATED AS OF NOVEMBER 7, 2002 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND SUNCOR ENERGY MARKETING INC., AS LESSEE [PLM #6280-01]**
 - 33.1 Rider 1 to Lease Agreement dated as of November 12, 2002
 - 33.2 Amendment to Rider 1 dated as of May 6, 2003
 - 33.3 Renewal Agreement to Rider 1 dated as of November 21, 2003
 - 33.4 Amendment Agreement to Rider 1 dated as of June 30, 2004 (unsigned)
- 34 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF JUNE 1, 2001 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND SUPERIOR PROPANE INC., AS LESSEE [PLM #6558-01]**
 - 34.1 Rider No. 1 to Master Railcar Leasing Agreement dated as of March 18, 2002
- 35 **LEASE AGREEMENT FOR RAILROAD TANK CARS DATED AS OF JANUARY 1, 1995 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND TANNER INDUSTRIES, AS LESSEE [PLM #4565-01]**
 - 35.1 Rider 1 to Lease Agreement dated as of May 2, 1995
 - 35.2 Renewal Agreement to Rider 1 dated as of February 1, 2000
 - 35.3 Renewal Agreement to Rider 1 dated as of January 16, 2001
 - 35.4 Renewal Agreement to Rider 1 dated as of November 6, 2003
 - 35.5 Rider 2 to Lease Agreement dated as of June 29, 2004
- 36 **MASTER LEASE AGREEMENT FOR RAILROAD TANK CARS DATED AS OF JANUARY 1, 2004 BY AND BETWEEN TRANSPORTATION EQUIPMENT-PLM, LLC, AS LESSOR, AND TESORO REFINING AND MARKETING CO., AS LESSEE [PLM #4981-01] [UNSIGNED]**
 - 36.1 Rider 1 to Master Lease Agreement (not dated and unsigned)
 - 36.2 Amendment to Rider No. 1 dated as of May 4, 2004 (unsigned)
 - 36.3 Amendment to Rider 1 dated as of June 21, 2004 (unsigned)

- 37 **MASTER LEASE AGREEMENT FOR RAILROAD CARS DATED AS OF JUNE 25, 2003 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND TRANSAMMONIA, INC., AS LESSEE [PLM #5734-01]**
- 37.1 Rider 15 to Master Lease Agreement dated as of June 27, 2003
 - 37.2 Rider 16 Master Lease Agreement dated as of June 27, 2003
 - 37.3 Amendment to Rider 16 dated as of October 21, 2003
 - 37.4 Amendment to Rider 16 dated as of June 10, 2004 (unsigned)
- 38 **LEASE AGREEMENT FOR RAILROAD CARS DATED APRIL 19, 1990 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR AND TRANSPORTATION EQUIPMENT, INC., AS LESSEE [PLM #5828-01]**
- 38.1 Letter Agreement dated as of January 25, 1995 between PLM Transportation Equipment Corporation and Transportation Equipment, Inc. regarding cleaning
 - 38.2 Rider 31 to Lease Agreement dated as of February 7, 1997
 - 38.3 Renewal Agreement to Rider 31 dated as of March 8, 2002
 - 38.4 Renewal Agreement to Rider 31 dated as of March 8, 2002
- 39 **LEASE AGREEMENT FOR RAILROAD CARS DATED AS OF APRIL 1, 1989 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND TRINITY MANUFACTURING, AS LESSEE [PLM #4561-01]**
- 39.1 Rider 11 to Lease Agreement (not dated)
 - 39.2 Renewal Agreement to Rider 11 dated as of November 4, 2002
 - 39.3 Rider 16 to Lease Agreement dated as of May 14, 2002
 - 39.4 Amendment to Rider 16 dated as of May 20, 2004 (unsigned)
 - 39.5 Rider 18 to Lease Agreement dated as of June 10, 2003
 - 39.6 Rider 19 to Lease Agreement (not dated and unsigned)
- 40 **LEASE AGREEMENT FOR RAILROAD TANK CARS DATED AS OF APRIL 2, 1993 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND UNITED REFINING COMPANY, AS LESSEE [PLM #4863-01]**

- 40.1 Rider 1 to Lease Agreement dated as of December 28, 1993
 - 40.2 Renewal Agreement to Rider 1 dated as of August 10, 1994
 - 40.3 Renewal Agreement to Rider 1 dated as of August 27, 1996
 - 40.4 Renewal Agreement to Rider 1 dated as of August 30, 2001
 - 40.5 Amendment to Rider 1 dated as of July 29, 2002
 - 40.6 Amendment to Rider 1 dated as of May 25, 2003
 - 40.7 Amendment to Rider 1 dated as of April 30, 2004
- 41 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF APRIL 1, 1988 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND WESTERN CO-OPERATIVE FERTILIZERS LIMITED, AS LESSEE [PLM #4870-01]**
- 41.1 Rider 4 to Master Railcar Leasing Agreement dated as of November 4, 1991
 - 41.2 Renewal Agreement to Rider 4 dated as of February 16, 1996
 - 41.3 Renewal Agreement to Rider 4 dated as of January 21, 2002
 - 41.4 Amendment and Renewal Agreement to Rider 4 dated as of May 24, 2002
 - 41.5 Amendment and Renewal Agreement to Rider 4 dated as of May 24, 2002
 - 41.6 Amendment and Renewal Agreement to Rider 4 dated as of May 7, 2004
 - 41.7 Rider 12 to Master Railcar Leasing Agreement dated as of February 14, 1997
 - 41.8 Amendment to Rider 12 dated as of May 6, 1997
 - 41.9 Renewal Agreement to Rider 12 dated as of August 1, 2002
 - 41.10 Rider 13 to Master Railcar Leasing Agreement dated as of July 7, 1997
 - 41.11 Amendment to Rider 13 dated as of September 9, 1997
 - 41.12 Renewal Agreement to Rider 13 dated as of July 1, 2002
- 42 **LEASE AGREEMENT FOR RAILROAD TANK CARS DATED AS OF MARCH 1, 1999 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND WESTLAKE CA&O CORPORATION, AS LESSEE [PLM #5171-01]**

- 42.1 Rider 4 to Lease Agreement dated as of August 9, 2002
- 42.2 Renewal Agreement to Rider 4 dated as of April 12, 2004 (unsigned)
- 43 **MASTER LEASE AGREEMENT FOR RAILROAD TANK CARS DATED JANUARY 1, 1993 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR AND HYDRO AGRI NORTH AMERICA, INC., AS LESSEE [PLM #5189-01]**
 - 43.1 Notice dated December 30, 2003 regarding name change to Yara North America, Inc.
 - 43.2 Rider 6 to Master Lease Agreement dated as of December 22, 2003
 - 43.3 Rider 7 to Master Lease Agreement dated as of December 22, 2003
 - 43.4 Amendment to Rider 7 dated as of June 8, 2004 (unsigned)
 - 43.5 Rider 8 to Master Lease Agreement dated as of December 22, 2003
 - 43.6 Amendment to Rider 8 dated as of June 9, 2004 (unsigned)

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: _____

8/4/04



Robert W. Alvord