RECORDATION NO. 25235-E FILED

OCT 07 '04 4-44 PM

SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
URBAN A. LESTER

October 7, 2004

OCT 7 2004
RECEIVED

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 Bill of Sale and Assignment Agreement, dated as of October 7, 2004, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Security Agreement - Chattel Mortgage being filed with the Board under Recordation Number 25235.

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

Transferor: ACF Acceptance IX LLC
620 North Second Street
St. Charles, Missouri 63301

Transferee: ACF Acceptance LLC
620 North Second Street
St. Charles, Missouri 63301

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

20 railcars: EAGX 20001 - EAGX 20020.

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

Bill of Sale and Assignment 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

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SURFACE TRANSPORTATION BOARD

BILL OF SALE
AND
ASSIGNMENT AND ASSUMPTION AGREEMENT

BILL OF SALE AND ASSIGNMENT AND ASSUMPTION AGREEMENT (the "Agreement"), dated as of October 7, 2004, between ACF ACCEPTANCE IX LLC, a Delaware limited liability company (the "Transferor"), and ACF ACCEPTANCE LLC, a Delaware limited liability company (the "Transferee").

WHEREAS: the Transferee and the Transferor desire to enter into this Agreement, in connection with the transfer of, among other things, the Equipment (as defined below), subject to the Lease (as defined below), from the Transferor to the Transferee; and

WHEREAS: the parties also desire to carry out the intent and purpose of the transfer of the Equipment by, among other things, the parties' execution and delivery of this instrument evidencing the assignment by the Transferor of all of its rights, title and interest in and to the Lease to the Transferee and the assumption by the Transferee of all of the Transferor's obligations under the Lease.

NOW, THEREFORE, in consideration of the premises and of other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree as follows:

1. For purposes of this Agreement, "Lease" means that certain Lease Agreement dated as of July 31, 2001 between the Transferor, as the lessor, and Eaglebrook Inc., as the lessee, with respect to the railcars included in the Equipment and all other contracts for use of any one or more railcars included in the Equipment, including, without limitation, all extensions, renewals, supplements and modifications of any of the foregoing.

2. The Transferor hereby transfers, assigns, conveys, grants and sets over (collectively, "Transfers") to the Transferee, its successors and assigns forever, all of the Transferor's rights, title and interest as of such date in and to the Lease and under the documents attached as exhibits thereto in the form executed, as fully and entirely as the same would have been held and enjoyed by the Transferor as if this assignment had not been made.

3. The Transferor hereby Transfers to the Transferee all of the Transferor's right, title and interest in and to the special purpose railcars described on Schedule A hereto and made a part hereof, together with all accessories, equipment, parts and appurtenances appertaining or attached thereto (the "Equipment").

4. The Transferee accepts, assumes, takes over and succeeds to all of the Transferor's rights, title and interest as of such date in and to the Lease, subject to the rights of Lessee under the Lease, and the Transferee hereby covenants and agrees to discharge, perform and comply with, and to be bound by, all the terms, conditions, provisions, obligations,

covenants and duties of the Transferor under the Lease (but only to the extent it relates to the period from and after the date hereof), as if the Transferee were an original party thereto.

5. The Transferor hereby covenants and agrees that, at any time and from time to time after the date hereof, at the request and expense of the Transferee, the Transferor will promptly and duly execute and deliver, or cause to be executed and delivered, to the Transferee all such further instruments and take all such further action as may be reasonably requested by the Transferee to more effectively transfer, assign, convey, grant and set over the Lease to the Transferee.

6. The Transferee hereby covenants and agrees that, at the request and expense of the Transferor, it will hereafter execute any further assumptions or instruments of transfer or conveyance as may be reasonably requested by the Transferor to assume the Lease or to release the Transferor and its affiliates from their obligations under or on account of the Lease so long as such release will not prejudice the Transferee's rights, title and interest in and to the Lease.

7. The Transferor hereby warrants to the Transferee and its successors and assigns that, on the date hereof, the Transferor has, and at the time of delivery of the Equipment, the Transferor will have, good and marketable, legal and beneficial title to the Equipment and the Lease and good and lawful right to transfer the Equipment and the Lease free and clear of all liens, except the liens being released contemporaneously with such delivery and transfer or certain immaterial permitted liens. The Transferor hereby covenants to defend title to the Equipment and the Lease against demands of all persons whomever based on claims originating prior to the delivery of the Equipment.

8. This instrument shall be binding upon the Transferee and the Transferor, their respective successors and assigns, for the use and purposes set forth and referred to herein, effective as of the date hereof.

9. THIS AGREEMENT SHALL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF NEW YORK WITHOUT REGARD TO THE LAW OF CONFLICT OF LAWS THEREOF (EXCEPT FOR SECTION 5-1401 AND SECTION 5-1402 OF THE NEW YORK GENERAL OBLIGATIONS LAW). THE BILL OF SALE CONTAINED IN THIS AGREEMENT IS DELIVERED BY THE TRANSFEROR TO THE TRANSFEREE IN ST. CHARLES, MISSOURI.

[signature page follows]

IN WITNESS WHEREOF, the parties hereto have caused this Bill of Sale and Assignment and Assumption Agreement to be executed as of the date first above written.

ACF ACCEPTANCE IX LLC
By: ACF ACCEPTANCE LLC, Member
By: ACF INDUSTRIES LLC, Member

By: _____
Name: Robert J. Mitchell
Title: Senior Vice President - Finance

ACF ACCEPTANCE LLC
By: ACF INDUSTRIES LLC, Member

By: _____
Name: Robert J. Mitchell
Title: Senior Vice President - Finance

[Signature Page to the Assignment and Assumption and Bill of Sale Agreement re Eaglebrook Lease dated as of July 31, 2001]

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

On this 4th day of October, 2004, before me, personally appeared Robert J. Mitchell to me personally known, who being by me duly sworn, says that he resides in Nassau County, New York, and is Senior Vice President of Finance of the Member of ACF Acceptance LLC; that said instrument was signed on the date hereof on behalf of said company by authority of its managing member; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.

Notary Public

YEVGENY FUNDLER
Notary Public State of New York
No. [illegible]
Qualified in New York County
Commission Expires August 21, 2006

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

On this 4th day of October, 2004, before me, personally appeared Robert J. Mitchell to me personally known, who being by me duly sworn, says that he resides in Nassau County, New York, and is Senior Vice President of Finance of the Member of the Member of ACF Acceptance IX LLC; that said instrument was signed on the date hereof on behalf of said company by authority of its managing member; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.

Notary Public

YEVGENY FUNDLER
Notary Public State of New York
No. [illegible]
Qualified in New York County
Commission Expires August 21, 2006

{36800 / 1130 / 00516658 / 9/27/2004 /}

SCHEDULE A

DESCRIPTION OF EQUIPMENT

Each of the special purpose railcars with the reporting marks and road numbers and Association of American Railroads designation numbers set forth in this Schedule A.

Rptg Mark	Car Number	Code	Contract
EAGX	20001	1697	Lease dated 7/31/2002
EAGX	20002	1697	Lease dated 7/31/2002
EAGX	20003	1697	Lease dated 7/31/2002
EAGX	20004	1697	Lease dated 7/31/2002
EAGX	20005	1697	Lease dated 7/31/2002
EAGX	20006	1697	Lease dated 7/31/2002
EAGX	20007	1697	Lease dated 7/31/2002
EAGX	20008	1697	Lease dated 7/31/2002
EAGX	20009	1697	Lease dated 7/31/2002
EAGX	20010	1697	Lease dated 7/31/2002
EAGX	20011	1697	Lease dated 7/31/2002
EAGX	20012	1697	Lease dated 7/31/2002
EAGX	20013	1697	Lease dated 7/31/2002
EAGX	20014	1697	Lease dated 7/31/2002
EAGX	20015	1697	Lease dated 7/31/2002
EAGX	20016	1697	Lease dated 7/31/2002
EAGX	20017	1697	Lease dated 7/31/2002
EAGX	20018	1697	Lease dated 7/31/2002
EAGX	20019	1697	Lease dated 7/31/2002
EAGX	20020	1697	Lease dated 7/31/2002

20 Cars