

RECORDATION NO. 25123-A FILED

OCT 21 '04 3-29 PM

SURFACE TRANSPORTATION BOARD

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

October 21, 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 Amendment No. 1 to Assignment and Assumption of Leases Agreement, dated as of August 4, 2004, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Assignment and Assumption of Leases Agreement which was previously filed with the Board under Recordation Number 25123.

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  
October 21, 2004  
Page 2

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

521 railcars within the series CITX 27505 - CITX 35088 (272 railcars)[CITX 34523 is removed], 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:

Amendment No. 1 to 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

RECORDATION NO.

25123-A  
FILED

OCT 21 '04

3-29 PM

**AMENDMENT NO. 1 TO SURFACE TRANSPORTATION BOARD  
ASSIGNMENT AND ASSUMPTION OF LEASES AGREEMENT**

This Amendment No. 1 to Assignment and Assumption of Leases Agreement (this "**Amendment**") is dated as of August 4, 2004, by and between PLM Equipment Growth Fund Liquidating Trust, a grantor trust organized under the laws of the State of Delaware ("**Assignor**"), and Cypress Canada Management, Inc., a California corporation ("**Assignee**").

**Recitals**

1. Assignor and Assignee executed a Assignment and Assumption of Leases Agreement, dated as of August 4, 2004 (the "**Assignment and Assumption Agreement**") pursuant to which Assignor assigned to Assignee good and marketable title to all of Assignor's right, title and interest as lessor under certain leases identified on Schedule A thereto covering certain rail cars identified on Schedule A thereto (each, a "**Car**" and, collectively, the "**Cars**").

2. Schedule A to the Assignment and Assumption Agreement included a Car identified as CITX 34543 (DOT code 112J340W, AAR code T389), which Car (the "**Scrapped Car**") had been removed from the fleet of Cars intended to be assigned to Assignee pursuant to the Assignment and Assumption Agreement.

3. Assignor and Assignee desire to amend the Assignment and Assumption Agreement to delete the Scrapped Car from the Cars subject thereto and amend the Assignment and Assumption Agreement accordingly. Defined terms not otherwise defined herein shall have the meanings ascribed thereto in the Assignment and Assumption Agreement.

**Agreement**

1. **AMENDMENT OF ASSIGNMENT AND ASSUMPTION AGREEMENT.** Effective as of the date hereof, Schedule A to the Assignment and Assumption Agreement is hereby amended to delete the Scrapped Car therefrom. A revised Schedule A reflecting such deletion is attached hereto ("**Revised Schedule A**"). Assignor and Assignee shall each append Revised Schedule A to the Assignment and Assumption Agreement in replacement of the original Schedule A thereto.

2. **MISCELLANEOUS**

a. This Amendment constitutes the entire agreement between Assignor and Assignee with respect to the amendment of the Assignment and Assumption Agreement and supercedes all prior agreements, representations, warranties, or communications, whether written or oral, among the parties hereto relating thereto. This Amendment may be amended or rescinded only by written instrument signed by all the parties hereto.

b. This Amendment shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns.

c. This Amendment shall be governed by and construed in accordance with the laws of State of California, including all matters of construction, validity, performance and enforcement.

d. The parties hereto agree to execute and deliver, or cause to be executed and delivered, such further instruments or documents and take such other action as may reasonably be required to effectively carry out the transactions contemplated herein.

e. All notices and communications delivered hereunder or with respect hereto shall be given in the manner and with the effect as set forth in Section 9 of the Purchase Agreement.

f. Assignor and Assignee shall each bear and be responsible for its own costs and expenses incurred in connection with the negotiation, preparation, execution and delivery of this Amendment.

g. This Amendment 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 agreement. Delivery by telecopy by a party of a copy of an executed counterpart hereof shall constitute execution and delivery hereof by such party.

**[signature page follows]**

IN WITNESS WHEREOF, the undersigned have caused this Amendment to be executed under seal as of the date first set forth above.

**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: [Signature]  
Its: PRESIDENT

**ASSIGNEE:**

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

By: Stephen R. Harwood

Its: President

The foregoing is acknowledged and agreed to:

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

By: [Signature]  
Its: VICE PRESIDENT &  
SECRETARY

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

By: [Signature]  
Its: PRESIDENT

**MILPI HOLDINGS, LLC,**  
a Delaware limited liability company

By: Its Managing Members

By: AFG Investment Trust C  
By: Its Managing Trustee, AFG ASIT Corporation,  
a Massachusetts corporation

By: [Signature]  
James A. Coyne, Senior Vice President

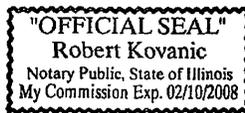
By: PLM MILPI Holdings LLC  
By: [Signature]  
James A. Coyne, Manager

[Signature Page to Amendment No. 1 to Assignment and Assumption of Leases Agreement]

State of Illinois  
County of Kane

On October 6, 2004, before me, Robert Kovanic, a Notary Public in and for the State of Illinois personally appeared James A. Coyne, 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 entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand this 6<sup>th</sup> day of October, 2004

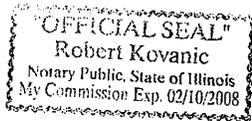


  
Notary's Signature

State of Illinois  
County of Kane

On October 6, 2004, before me, Robert Kovanic, a Notary Public in and for the State of Illinois personally appeared James A. Coyne, 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 entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand this 6<sup>th</sup> day of October, 2004

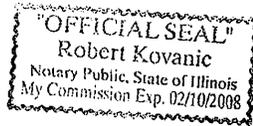


  
Notary's Signature

State of Illinois  
County of Kane

On October 6, 2004, before me, Robert Kovanic, a Notary Public in and for the State of Illinois personally appeared James A. Coyne, 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 entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand this 6<sup>th</sup> day of October, 2004



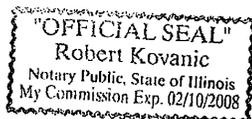
  
Notary's Signature

State of Illinois  
County of Kane

On October 6, 2004, before me, Robert Kovanic, a Notary Public in and for the State of Illinois personally appeared James A. Coyne, 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 entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand this 6<sup>th</sup> day of October, 2004

  
Notary's Signature



IN WITNESS WHEREOF, the undersigned have caused this Amendment to be executed under seal as of the date first set forth above.

**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 foregoing is acknowledged and agreed to:

**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: \_\_\_\_\_

**MILPI HOLDINGS, LLC,**  
a Delaware limited liability company

By: Its Managing Members

By: AFG Investment Trust C  
By: Its Managing Trustee, AFG ASIT Corporation,  
a Massachusetts corporation

By: \_\_\_\_\_  
James A. Coyne, Senior Vice President

By: PLM MILPI Holdings LLC

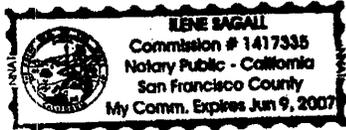
By: \_\_\_\_\_  
James A. Coyne, Manager

[Signature Page to Amendment No. 1 to Assignment and Assumption of Leases Agreement]

State of California  
County of San Francisco

On OCTOBER 12, 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

**REVISED SCHEDULE A (List of Cars)**

Count	Car Mark	Car Number	Year Built	Count	Car Mark	Car Number	Year Built
1	CITX	27505	1981	54	CITX	34626	1969
2	CITX	27506	1981	55	CITX	34637	1969
3	CITX	27509	1981	56	CITX	34668	1969
4	CITX	27514	1981	57	CITX	34679	1969
5	CITX	27516	1981	58	CITX	34682	1969
6	CITX	27520	1981	59	CITX	34727	1969
7	CITX	27521	1981	60	CITX	34729	1969
8	CITX	27522	1981	61	CITX	34734	1969
9	CITX	27523	1981	62	CITX	34737	1969
10	CITX	27524	1981	63	CITX	34739	1970
11	CITX	27525	1981	64	CITX	34740	1970
12	CITX	27526	1981	65	CITX	34741	1970
13	CITX	27527	1981	66	CITX	34742	1970
14	CITX	27528	1981	67	CITX	34743	1970
15	CITX	27529	1981	68	CITX	34744	1970
16	CITX	27530	1981	69	CITX	34746	1970
17	CITX	27531	1981	70	CITX	34748	1970
18	CITX	27532	1981	71	CITX	34750	1970
19	CITX	27533	1981	72	CITX	34752	1970
20	CITX	27534	1981	73	CITX	34754	1970
21	CITX	30069	1969	74	CITX	34755	1970
22	CITX	30084	1969	75	CITX	34756	1970
23	CITX	30085	1969	76	CITX	34759	1970
24	CITX	33954	1976	77	CITX	34760	1970
25	CITX	34002	1966	78	CITX	34761	1970
26	CITX	34318	1968	79	CITX	34762	1970
27	CITX	34364	1968	80	CITX	34765	1970
28	CITX	34367	1968	81	CITX	34766	1970
29	CITX	34371	1968	82	CITX	34767	1970
30	CITX	34374	1968	83	CITX	34769	1970
31	CITX	34377	1968	84	CITX	34770	1970
32	CITX	34383	1968	85	CITX	34771	1970
33	CITX	34408	1968	86	CITX	34773	1970
34	CITX	34424	1968	87	CITX	34774	1970
35	CITX	34429	1968	88	CITX	34775	1970
36	CITX	34432	1968	89	CITX	34777	1970
37	CITX	34433	1969	90	CITX	34778	1970
38	CITX	34437	1969	91	CITX	34779	1970
39	CITX	34439	1969	92	CITX	34780	1970
40	CITX	34441	1969	93	CITX	34781	1970
41	CITX	34443	1969	94	CITX	34783	1970
42	CITX	34447	1969	95	CITX	34784	1970
43	CITX	34532	1969	96	CITX	34785	1970
44	CITX	34533	1969	97	CITX	34786	1970
45	CITX	34541	1969	98	CITX	34787	1970
46	CITX	34567	1969	99	CITX	34788	1970
47	CITX	34588	1969	100	CITX	34789	1970
48	CITX	34591	1969	101	CITX	34791	1970
49	CITX	34600	1969	102	CITX	34792	1970
50	CITX	34601	1969	103	CITX	34793	1970
51	CITX	34610	1969	104	CITX	34794	1970
52	CITX	34622	1969	105	CITX	34795	1970
53	CITX	34623	1969	106	CITX	34796	1970

**REVISED SCHEDULE A (List of Cars)**

Count	Car Mark	Car Number	Year Built	Count	Car Mark	Car Number	Year Built
107	CITX	34797	1970	160	CITX	34860	1970
108	CITX	34799	1970	161	CITX	34861	1970
109	CITX	34800	1970	162	CITX	34866	1971
110	CITX	34801	1970	163	CITX	34873	1971
111	CITX	34802	1970	164	CITX	34883	1971
112	CITX	34803	1970	165	CITX	34886	1971
113	CITX	34804	1970	166	CITX	34888	1971
114	CITX	34805	1970	167	CITX	34891	1971
115	CITX	34806	1970	168	CITX	34892	1971
116	CITX	34807	1970	169	CITX	34894	1971
117	CITX	34808	1970	170	CITX	34896	1971
118	CITX	34809	1970	171	CITX	34937	1971
119	CITX	34810	1970	172	CITX	34938	1971
120	CITX	34811	1970	173	CITX	34939	1971
121	CITX	34813	1970	174	CITX	34941	1971
122	CITX	34814	1970	175	CITX	34942	1971
123	CITX	34815	1970	176	CITX	34943	1971
124	CITX	34816	1970	177	CITX	34945	1971
125	CITX	34817	1970	178	CITX	34946	1971
126	CITX	34818	1970	179	CITX	34948	1971
127	CITX	34819	1970	180	CITX	34949	1971
128	CITX	34820	1970	181	CITX	34952	1971
129	CITX	34822	1970	182	CITX	34953	1971
130	CITX	34823	1970	183	CITX	34955	1971
131	CITX	34824	1970	184	CITX	34956	1971
132	CITX	34826	1970	185	CITX	34957	1971
133	CITX	34827	1970	186	CITX	34960	1971
134	CITX	34831	1970	187	CITX	34961	1971
135	CITX	34832	1970	188	CITX	34967	1971
136	CITX	34833	1970	189	CITX	34968	1971
137	CITX	34834	1970	190	CITX	34969	1971
138	CITX	34835	1970	191	CITX	34970	1971
139	CITX	34837	1970	192	CITX	34972	1971
140	CITX	34838	1970	193	CITX	34973	1971
141	CITX	34839	1970	194	CITX	34974	1971
142	CITX	34840	1970	195	CITX	34975	1971
143	CITX	34841	1970	196	CITX	34976	1971
144	CITX	34842	1970	197	CITX	34977	1971
145	CITX	34843	1970	198	CITX	34978	1971
146	CITX	34846	1970	199	CITX	34980	1971
147	CITX	34847	1970	200	CITX	34981	1971
148	CITX	34848	1970	201	CITX	34982	1971
149	CITX	34849	1970	202	CITX	34984	1971
150	CITX	34850	1970	203	CITX	34985	1971
151	CITX	34851	1970	204	CITX	34986	1971
152	CITX	34852	1970	205	CITX	34987	1971
153	CITX	34853	1970	206	CITX	34997	1971
154	CITX	34854	1970	207	CITX	35002	1971
155	CITX	34855	1970	208	CITX	35003	1971
156	CITX	34856	1970	209	CITX	35004	1971
157	CITX	34857	1970	210	CITX	35006	1971
158	CITX	34858	1970	211	CITX	35007	1971
159	CITX	34859	1970	212	CITX	35008	1971

**REVISED SCHEDULE A (List of Cars)**

Count	Car Mark	Car Number	Year Built	Count	Car Mark	Car Number	Year Built
213	CITX	35011	1971	266	CITX	35074	1971
214	CITX	35012	1971	267	CITX	35078	1971
215	CITX	35013	1971	268	CITX	35083	1971
216	CITX	35014	1971	269	CITX	35084	1971
217	CITX	35015	1971	270	CITX	35085	1971
218	CITX	35016	1971	271	CITX	35087	1971
219	CITX	35017	1971	272	CITX	35088	1971
220	CITX	35019	1971	273	DCTX	14006	1979
221	CITX	35020	1971	274	DCTX	14014	1979
222	CITX	35021	1971	275	DCTX	14015	1979
223	CITX	35022	1971	276	DCTX	14017	1979
224	CITX	35023	1971	277	DCTX	14018	1979
225	CITX	35024	1971	278	DCTX	14020	1979
226	CITX	35025	1971	279	DCTX	16113	1978
227	CITX	35027	1971	280	DCTX	16114	1978
228	CITX	35028	1971	281	DCTX	16115	1978
229	CITX	35029	1971	282	DCTX	16116	1978
230	CITX	35031	1971	283	DCTX	16117	1978
231	CITX	35032	1971	284	DCTX	16118	1978
232	CITX	35033	1971	285	DCTX	16119	1978
233	CITX	35035	1971	286	DCTX	16120	1978
234	CITX	35036	1971	287	DCTX	16121	1978
235	CITX	35039	1971	288	DCTX	16122	1978
236	CITX	35040	1971	289	DCTX	16123	1978
237	CITX	35041	1971	290	DCTX	16124	1978
238	CITX	35042	1971	291	DCTX	16125	1978
239	CITX	35043	1971	292	DCTX	16133	1979
240	CITX	35044	1971	293	DCTX	16137	1979
241	CITX	35045	1971	294	DCTX	16138	1979
242	CITX	35046	1971	295	DCTX	16139	1979
243	CITX	35047	1971	296	DCTX	16140	1979
244	CITX	35048	1971	297	DCTX	16141	1979
245	CITX	35049	1971	298	DCTX	16142	1979
246	CITX	35050	1971	299	DCTX	16143	1979
247	CITX	35051	1971	300	DCTX	16144	1979
248	CITX	35052	1971	301	DCTX	16145	1979
249	CITX	35053	1971	302	DCTX	16146	1979
250	CITX	35054	1971	303	DCTX	27100	1972
251	CITX	35055	1971	304	DCTX	27101	1972
252	CITX	35057	1971	305	DCTX	27102	1972
253	CITX	35058	1971	306	DCTX	27103	1972
254	CITX	35059	1971	307	DCTX	27104	1972
255	CITX	35060	1971	308	DCTX	27105	1972
256	CITX	35061	1971	309	DCTX	27106	1972
257	CITX	35062	1971	310	DCTX	27147	1972
258	CITX	35063	1971	311	DCTX	27148	1972
259	CITX	35064	1971	312	DCTX	27149	1972
260	CITX	35065	1971	313	DCTX	27199	1973
261	CITX	35066	1971	314	DCTX	27410	1974
262	CITX	35067	1971	315	DCTX	27411	1974
263	CITX	35070	1971	316	DCTX	27412	1974
264	CITX	35071	1971	317	DCTX	27413	1974
265	CITX	35073	1971	318	DCTX	27414	1974

**REVISED SCHEDULE A (List of Cars)**

Count	Car Mark	Car Number	Year Built	Count	Car Mark	Car Number	Year Built
425	DCTX	33232	1969	478	DCTX	35141	1973
426	DCTX	33233	1969	479	DCTX	35144	1973
427	DCTX	33235	1969	480	DCTX	35147	1974
428	DCTX	33236	1969	481	DCTX	35160	1974
429	DCTX	33237	1969	482	DCTX	35171	1974
430	DCTX	33238	1969	483	DCTX	35177	1974
431	DCTX	33239	1969	484	DCTX	35180	1974
432	DCTX	33241	1969	485	DCTX	35182	1974
433	DCTX	33242	1969	486	DCTX	35186	1974
434	DCTX	33243	1969	487	DCTX	35188	1974
435	DCTX	33244	1969	488	DCTX	35191	1974
436	DCTX	33245	1969	489	DCTX	35192	1974
437	DCTX	33246	1969	490	DCTX	35194	1974
438	DCTX	33247	1969	491	DCTX	35195	1974
439	DCTX	33248	1969	492	DCTX	35196	1974
440	DCTX	33249	1969	493	DCTX	35199	1974
441	DCTX	33251	1969	494	PLMX	27507	1981
442	DCTX	33252	1969	495	PLMX	27508	1981
443	DCTX	33253	1969	496	PLMX	27511	1981
444	DCTX	33254	1969	497	PLMX	27512	1981
445	DCTX	33278	1969	498	PLMX	27513	1981
446	DCTX	33292	1970	499	PLMX	27515	1981
447	DCTX	33293	1970	500	PLMX	27517	1981
448	DCTX	33294	1970	501	PLMX	27518	1981
449	DCTX	33295	1970	502	PLMX	27519	1981
450	DCTX	33296	1970	503	PLMX	30080	1969
451	DCTX	33297	1970	504	PLMX	34507	1969
452	DCTX	33298	1970	505	PLMX	34914	1970
453	DCTX	33299	1970	506	PLMX	34916	1971
454	DCTX	33300	1970	507	PLMX	34922	1971
455	DCTX	33301	1970	508	PLMX	34926	1971
456	DCTX	33302	1970	509	PLMX	34929	1971
457	DCTX	33303	1970	510	PLMX	34930	1971
458	DCTX	33304	1970	511	PLMX	34932	1971
459	DCTX	33305	1970	512	PLMX	34933	1971
460	DCTX	33308	1970	513	PLMX	34936	1971
461	DCTX	33310	1970	514	PLMX	35140	1973
462	DCTX	33312	1970	515	PLMX	35142	1973
463	DCTX	33313	1970	516	PLMX	35145	1973
464	DCTX	33315	1970	517	PLMX	35146	1973
465	DCTX	33318	1971	518	PLMX	35190	1974
466	DCTX	33319	1971	519	PLMX	35193	1974
467	DCTX	33320	1971	520	PLMX	35197	1974
468	DCTX	33321	1971	521	PLMX	35198	1974
469	DCTX	33322	1971				
470	DCTX	33324	1971				
471	DCTX	33325	1971				
472	DCTX	34315	1968				
473	DCTX	34317	1968				
474	DCTX	34405	1968				
475	DCTX	35113	1973				
476	DCTX	35125	1973				
477	DCTX	35139	1973				

**REVISED SCHEDULE A (List of Leases)**

- 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: 10/21/04



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Robert W. Alvord