

RECORDATION NO. 23128-C FILED

SEP 29 '00

4-13 PM

SURFACE TRANSPORTATION BOARD

ALVORD AND ALVORD
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WASHINGTON, D.C.
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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
URBAN A. LESTER

September 28, 2000

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 three (3) copies of a Letter Confirming Bill of Sale and Assignment and Assumption Agreement, dated as of September 28, 2000, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The railcars described in the attached letter and the leases relating thereto transferred to ACF Acceptance LLC are contemporaneously being transferred by that entity to Shippers Third LLC, wherein they will be subject to the Memorandum of Indenture previously filed with the Board under Recordation Number 23128.

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

Seller/Assignor: ACF Acceptance IV LLC
620 North Second Street
St. Charles, Missouri 63301

Buyer/Assignee: ACF Acceptance LLC
620 North Second Street
St. Charles, Missouri 63301

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

Mr. Vernon A. Williams
September 28, 2000
Page 2

Three hundred and forty (340) railcars: SHPX 463201 - SHPX 463540 inclusive.

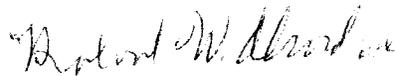
A short summary of the railroad equipment covered by the enclosed document is:

Letter Confirming Bill of Sale and Assignment and Assumption Agreement, dated as of September 29, 2000 between ACF Acceptance IV LLC, Seller/Assignor, and ACF Acceptance LLC, Buyer/Assignee covering three hundred and forty (340) railcars: SHPX 463201 - SHPX 463540 inclusive.

Also enclosed is a check in the amount of \$26.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return one stamped copy of the enclosed documents to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/bjg
Enclosures

ACF ACCEPTANCE LLC
620 N. Second Street
St. Charles, MO 63301

RECORDATION NO. 23138-C FILED
SEP 29 '00 4:13 PM
SURFACE TRANSPORTATION BOARD

Dated as of September 28, 2000

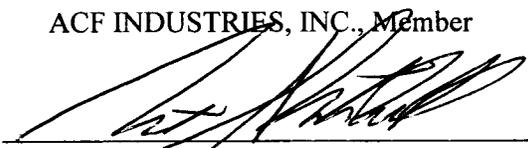
ACF Acceptance IV LLC
620 N. Second Street
St. Charles, MO 63301

Gentlemen:

Reference is made to that certain Bill of Sale and Assignment and Assumption Agreement (the "Agreement") dated as of September 28, 2000 entered between ACF Acceptance IV LLC ("ACF IV") and ACF Acceptance LLC ("ACF"). This letter shall confirm our agreement to acquire by transfer from ACF IV to ACF all of the Equipment (as defined in the Agreement) listed on Schedule A attached hereto and ACF IV's assignment to ACF of the Lease (as defined in the Agreement) identified in the Agreement.

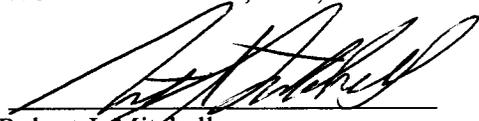
Sincerely,

ACF ACCEPTANCE LLC
By: ACF INDUSTRIES, INC., Member

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

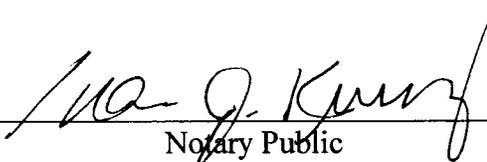
Acknowledged and Agreed:

ACF ACCEPTANCE IV LLC
By: ACF ACCEPTANCE LLC, Member
By: ACF INDUSTRIES, INC., Member

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

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

On this 20th day of September , 2000, 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 corporation by authority of its Board of Directors; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

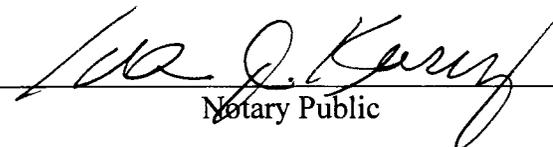


Notary Public

INA J. KURCZ
Notary Public, State of New York
No. 02KU5053436
Qualified in New York County
Commission Expires Dec. 18, 20 01

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

On this 20th day of September , 2000, 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 IV LLC; that said instrument was signed on the date hereof on behalf of said limited liability 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 limited liability company.



Notary Public

INA J. KURCZ
Notary Public, State of New York
No. 02KU5053436
Qualified in New York County
Commission Expires Dec. 18, 20 01

SCHEDULE A

24950 / 2930 / 00502207 / 8/31/00 /

Rptg Mark	Car Number	AAR Desg	Rptg Mark	Car Number	AAR Desg	Rptg Mark	Car Number	AAR Desg
SHPX	463201	C214	SHPX	463251	C214	SHPX	463301	C214
SHPX	463202	C214	SHPX	463252	C214	SHPX	463302	C214
SHPX	463203	C214	SHPX	463253	C214	SHPX	463303	C214
SHPX	463204	C214	SHPX	463254	C214	SHPX	463304	C214
SHPX	463205	C214	SHPX	463255	C214	SHPX	463305	C214
SHPX	463206	C214	SHPX	463256	C214	SHPX	463306	C214
SHPX	463207	C214	SHPX	463257	C214	SHPX	463307	C214
SHPX	463208	C214	SHPX	463258	C214	SHPX	463308	C214
SHPX	463209	C214	SHPX	463259	C214	SHPX	463309	C214
SHPX	463210	C214	SHPX	463260	C214	SHPX	463310	C214
SHPX	463211	C214	SHPX	463261	C214	SHPX	463311	C214
SHPX	463212	C214	SHPX	463262	C214	SHPX	463312	C214
SHPX	463213	C214	SHPX	463263	C214	SHPX	463313	C214
SHPX	463214	C214	SHPX	463264	C214	SHPX	463314	C214
SHPX	463215	C214	SHPX	463265	C214	SHPX	463315	C214
SHPX	463216	C214	SHPX	463266	C214	SHPX	463316	C214
SHPX	463217	C214	SHPX	463267	C214	SHPX	463317	C214
SHPX	463218	C214	SHPX	463268	C214	SHPX	463318	C214
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SHPX	463221	C214	SHPX	463271	C214	SHPX	463321	C214
SHPX	463222	C214	SHPX	463272	C214	SHPX	463322	C214
SHPX	463223	C214	SHPX	463273	C214	SHPX	463323	C214
SHPX	463224	C214	SHPX	463274	C214	SHPX	463324	C214
SHPX	463225	C214	SHPX	463275	C214	SHPX	463325	C214
SHPX	463226	C214	SHPX	463276	C214	SHPX	463326	C214
SHPX	463227	C214	SHPX	463277	C214	SHPX	463327	C214
SHPX	463228	C214	SHPX	463278	C214	SHPX	463328	C214
SHPX	463229	C214	SHPX	463279	C214	SHPX	463329	C214
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SHPX	463232	C214	SHPX	463282	C214	SHPX	463332	C214
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SHPX	463236	C214	SHPX	463286	C214	SHPX	463336	C214
SHPX	463237	C214	SHPX	463287	C214	SHPX	463337	C214
SHPX	463238	C214	SHPX	463288	C214	SHPX	463338	C214
SHPX	463239	C214	SHPX	463289	C214	SHPX	463339	C214
SHPX	463240	C214	SHPX	463290	C214	SHPX	463340	C214
SHPX	463241	C214	SHPX	463291	C214	SHPX	463341	C214
SHPX	463242	C214	SHPX	463292	C214	SHPX	463342	C214
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SHPX	463246	C214	SHPX	463296	C214	SHPX	463346	C214
SHPX	463247	C214	SHPX	463297	C214	SHPX	463347	C214
SHPX	463248	C214	SHPX	463298	C214	SHPX	463348	C214
SHPX	463249	C214	SHPX	463299	C214	SHPX	463349	C214
SHPX	463250	C214	SHPX	463300	C214	SHPX	463350	C214

Rptg Mark	Car Number	AAR Desg	Rptg Mark	Car Number	AAR Desg	Rptg Mark	Car Number	AAR Desg
SHPX	463351	C214	SHPX	463401	C214	SHPX	463451	C214
SHPX	463352	C214	SHPX	463402	C214	SHPX	463452	C214
SHPX	463353	C214	SHPX	463403	C214	SHPX	463453	C214
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SHPX	463357	C214	SHPX	463407	C214	SHPX	463457	C214
SHPX	463358	C214	SHPX	463408	C214	SHPX	463458	C214
SHPX	463359	C214	SHPX	463409	C214	SHPX	463459	C214
SHPX	463360	C214	SHPX	463410	C214	SHPX	463460	C214
SHPX	463361	C214	SHPX	463411	C214	SHPX	463461	C214
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SHPX	463367	C214	SHPX	463417	C214	SHPX	463467	C214
SHPX	463368	C214	SHPX	463418	C214	SHPX	463468	C214
SHPX	463369	C214	SHPX	463419	C214	SHPX	463469	C214
SHPX	463370	C214	SHPX	463420	C214	SHPX	463470	C214
SHPX	463371	C214	SHPX	463421	C214	SHPX	463471	C214
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SHPX	463373	C214	SHPX	463423	C214	SHPX	463473	C214
SHPX	463374	C214	SHPX	463424	C214	SHPX	463474	C214
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SHPX	463376	C214	SHPX	463426	C214	SHPX	463476	C214
SHPX	463377	C214	SHPX	463427	C214	SHPX	463477	C214
SHPX	463378	C214	SHPX	463428	C214	SHPX	463478	C214
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SHPX	463385	C214	SHPX	463435	C214	SHPX	463485	C214
SHPX	463386	C214	SHPX	463436	C214	SHPX	463486	C214
SHPX	463387	C214	SHPX	463437	C214	SHPX	463487	C214
SHPX	463388	C214	SHPX	463438	C214	SHPX	463488	C214
SHPX	463389	C214	SHPX	463439	C214	SHPX	463489	C214
SHPX	463390	C214	SHPX	463440	C214	SHPX	463490	C214
SHPX	463391	C214	SHPX	463441	C214	SHPX	463491	C214
SHPX	463392	C214	SHPX	463442	C214	SHPX	463492	C214
SHPX	463393	C214	SHPX	463443	C214	SHPX	463493	C214
SHPX	463394	C214	SHPX	463444	C214	SHPX	463494	C214
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SHPX	463396	C214	SHPX	463446	C214	SHPX	463496	C214
SHPX	463397	C214	SHPX	463447	C214	SHPX	463497	C214
SHPX	463398	C214	SHPX	463448	C214	SHPX	463498	C214
SHPX	463399	C214	SHPX	463449	C214	SHPX	463499	C214
SHPX	463400	C214	SHPX	463450	C214	SHPX	463500	C214

Rptg Mark	Car Number	AAR Desg	Rptg Mark	Car Number	AAR Desg	Rptg Mark	Car Number	AAR Desg
SHPX	463501	C214						
SHPX	463502	C214						
SHPX	463503	C214						
SHPX	463504	C214						
SHPX	463505	C214						
SHPX	463506	C214						
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SHPX	463534	C214						
SHPX	463535	C214						
SHPX	463536	C214						
SHPX	463537	C214						
SHPX	463538	C214						
SHPX	463539	C214						
SHPX	463540	C214						

340 Cars