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APR 16 2003 3:36 PM
SURFACE TRANSPORTATION BOARD

ALVORD AND ALVORD
ATTORNEYS AT LAW
1050 SEVENTEENTH STREET, N.W.
SUITE 301
WASHINGTON, D.C.
20036
—
(202) 393-2266
FAX (202) 393-2156
E-MAIL alvordlaw@aol.com

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

OF COUNSEL
URBAN A. LESTER

April 15, 2003

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 an Assignment and Assumption Agreement, dated as of April 16, 2003, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Security Agreement previously filed with the Board under Recordation Number 21335.

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

Transferor: ACF Industries, Incorporated
620 North Second Street
St. Charles, Missouri 63301

Transferee: Shippers First LLC
980 Kelly Johnson Drive
Las Vegas, NV 89119

A description of the railroad equipment covered by the enclosed document is
663 railcars bearing ACFX and SHPX reporting marks and road numbers

Mr. Vernon Williams
April 15, 2003
Page Two

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

Assignment and Assumption Agreement from ACF Industries, Incorporated,
to Shippers First LLC.

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,

A handwritten signature in black ink, appearing to read "Alvord", with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/anr
Enclosures

ASSIGNMENT AND ASSUMPTION AGREEMENT

APR 16 '03

3-36 PM

SURFACE TRANSPORTATION BOARD

ASSIGNMENT AND ASSUMPTION AGREEMENT, dated as of April 16, 2003, between ACF INDUSTRIES, INCORPORATED, a New Jersey corporation (the "Transferor"), and SHIPPERS FIRST LLC, a Delaware limited liability company (the "Transferee"). Capitalized terms used but not otherwise defined herein shall have the respective meanings ascribed to them in the Asset Transfer Agreement (as defined below).

WHEREAS: the Transferee and the Transferor have entered into an Asset Transfer Agreement dated as of the date hereof (the "Asset Transfer Agreement"), in connection with the sale of, among other things, the special purpose covered hopper and tank railcars described on Schedule 1 (the "Equipment"), subject to the Leases (as defined below), from the Transferor to the Transferee for consideration in the amount and on the terms and conditions provided in the Asset Transfer Agreement; and

WHEREAS: the parties now desire to carry out the intent and purpose of the Asset Transfer Agreement 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 Leases to the extent they relate to the Equipment to the Transferee and the assumption by the Transferee of all of the Transferor's obligations under the Leases to the same extent.

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, "Leases" means all current leases of any one or more railcars included in the Equipment and all other contracts for use of any one or more railcars included in the Equipment more specifically described on Schedule 1, including, without limitation, all extensions, renewals, supplements and modifications of any of the foregoing. If any of the Leases (including, without limitation, any master lease) shall include both Equipment and railcars not part of the Equipment, then such Leases shall be subject to this Agreement only to the extent they cover Equipment; and for purposes of this Agreement, the term Lease shall mean a lease (including without limitation, the provisions of any master lease) only insofar as such lease applies to Equipment subject to this Agreement.

2. Effective as of the date hereof, the Transferor hereby sells, transfers, assigns, conveys, grants and sets over 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 Leases, 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. Effective as of the date hereof, 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 Leases, 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

Leases (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.

4. 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 sell, transfer, assign, convey, grant and set over the Leases to the Transferee.

5. 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 Leases or to release the Transferor and its affiliates from their obligations under or on account of the Leases so long as such release will not prejudice the Transferee's rights, title and interest in and to the Leases.

6. 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.

7. THIS AGREEMENT SHALL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF NEW YORK.

IN WITNESS WHEREOF, the parties hereto have caused this Assignment and Assumption Agreement to be executed in one or more counterparts by their duly authorized officers as of the date first above written.

SHIPPERS FIRST LLC

By: ACF Industries, Incorporated

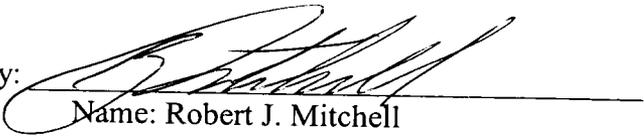
By:


Name: Robert J. Mitchell

Title: Senior Vice President - Finance

ACF INDUSTRIES, INCORPORATED

By:


Name: Robert J. Mitchell

Title: Senior Vice President - Finance

[Signature Page to the Assignment and Assumption Agreement dated as of April 16, 2003]

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

On this 14th day of April, 2003, 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 ACF Industries, Incorporated, 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.

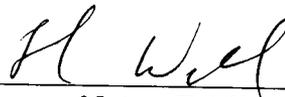


Notary Public

LINDA WILLIAMS
NOTARY PUBLIC, State of New York
No. 31-4946
Qualified in New York County
Commission Expires Jan 27, 2007

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

On this 14th day of April, 2003, 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 ACF Industries, Incorporated, the managing member of Shippers First 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

LINDA WILLIAMS
NOTARY PUBLIC, State of New York
No. 31-4946
Qualified in New York County
Commission Expires Jan 27, 2007

SCHEDULE 1

DESCRIPTION OF EQUIPMENT

Each of the special purpose covered hopper and tank railcars with the reporting marks and road numbers and Association of American Railroads designation numbers set forth on Annex X hereto.

DESCRIPTION OF LEASES

Each of the user leases or lease schedules or riders with the contract rider number and the named lessee set forth in Schedule A to the Loan Agreement insofar as they relate to the covered hopper and tank railcars with the car numbers set forth on Annex X hereto.

ANNEX X

Rptg Mark	Car Number	AAR Desg	Rptg Mark	Car Number	AAR Desg	Rptg Mark	Car Number	AAR Desg
ACFX	42533	C614	SHPX	43950	C614	ACFX	51968	C614
ACFX	42534	C614	SHPX	43951	C614	ACFX	59835	C614
ACFX	42720	C614	SHPX	43952	C614	ACFX	64719	C214
ACFX	42727	C614	SHPX	43953	C614	ACFX	67165	C214
SHPX	43904	C614	SHPX	43955	C614	ACFX	67180	C214
SHPX	43905	C614	SHPX	43956	C614	ACFX	67223	C214
SHPX	43906	C614	SHPX	43957	C614	ACFX	67227	C214
SHPX	43907	C614	SHPX	43958	C614	ACFX	67239	C214
SHPX	43908	C614	SHPX	43959	C614	ACFX	67247	C214
SHPX	43909	C614	SHPX	43960	C614	ACFX	68089	C214
SHPX	43910	C614	SHPX	43961	C614	ACFX	68152	C214
SHPX	43911	C614	SHPX	43962	C614	ACFX	68157	C214
SHPX	43912	C614	SHPX	43963	C614	ACFX	68166	C214
SHPX	43913	C614	SHPX	43964	C614	ACFX	68167	C214
SHPX	43914	C614	SHPX	43965	C614	ACFX	68187	C214
SHPX	43915	C614	SHPX	43966	C614	ACFX	68191	C214
SHPX	43916	C614	SHPX	43967	C614	ACFX	68193	C214
SHPX	43917	C614	SHPX	43968	C614	ACFX	68202	C214
SHPX	43918	C614	SHPX	43969	C614	ACFX	68206	C214
SHPX	43919	C614	SHPX	43970	C614	ACFX	68208	C214
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SHPX	43945	C614	ACFX	45625	C614	SHPX	205613	T054
SHPX	43946	C614	ACFX	45626	C614	SHPX	205614	T054
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SHPX	43948	C614	ACFX	51948	C614	SHPX	205616	T054
SHPX	43949	C614	ACFX	51960	C614	SHPX	205617	T054

Rptg Mark	Car Number	AAR Desg	Rptg Mark	Car Number	AAR Desg	Rptg Mark	Car Number	AAR Desg
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SHPX	432563	C112	SHPX	432613	C312	SHPX	464318	C214
SHPX	432564	C112	SHPX	432614	C312	SHPX	464319	C214
SHPX	432565	C112	SHPX	432615	C312	SHPX	464320	C214
SHPX	432566	C112	SHPX	432616	C112	SHPX	464321	C214
SHPX	432567	C112	SHPX	432617	C112	SHPX	464322	C214
SHPX	432568	C112	SHPX	432618	C112	SHPX	464323	C214
SHPX	432569	C112	SHPX	432619	C112	SHPX	464324	C214
SHPX	432570	C112	SHPX	432620	C112	SHPX	464325	C214
SHPX	432571	C112	SHPX	432621	C112	SHPX	464326	C214
SHPX	432572	C112	SHPX	432622	C112	SHPX	464327	C214
SHPX	432573	C112	SHPX	432623	C112	SHPX	464328	C214
SHPX	432574	C112	SHPX	432624	C112	SHPX	464329	C214
SHPX	432575	C112	SHPX	432625	C112	SHPX	464330	C214
SHPX	432576	C312	SHPX	432626	C112	SHPX	464331	C214
SHPX	432577	C312	SHPX	432627	C112	SHPX	464332	C214
SHPX	432578	C312	SHPX	432628	C112	SHPX	464333	C214
SHPX	432579	C312	SHPX	432629	C112	SHPX	464334	C214
SHPX	432580	C312	SHPX	432630	C112	SHPX	464335	C214
SHPX	432581	C312	SHPX	432631	C112	SHPX	464336	C214
SHPX	432582	C312	SHPX	432632	C112	SHPX	464337	C214
SHPX	432583	C312	SHPX	432633	C112	SHPX	464338	C214
SHPX	432584	C312	SHPX	432634	C112	SHPX	464339	C214
SHPX	432585	C312	SHPX	432635	C112	SHPX	464340	C214
SHPX	432586	C312	SHPX	432636	C112	SHPX	464341	C214
SHPX	432587	C312	SHPX	432637	C112	SHPX	464342	C214
SHPX	432588	C312	SHPX	432638	C112	SHPX	464343	C214

Rptg Mark	Car Number	AAR Desg	Rptg Mark	Car Number	AAR Desg	Rptg Mark	Car Number	AAR Desg
SHPX	464344	C214	SHPX	464394	C214			
SHPX	464345	C214	SHPX	464395	C214			
SHPX	464346	C214	SHPX	464396	C214			
SHPX	464347	C214	SHPX	464397	C214			
SHPX	464348	C214	SHPX	464398	C214			
SHPX	464349	C214	SHPX	464399	C214			
SHPX	464350	C214	SHPX	464400	C214			
SHPX	464351	C214	SHPX	464401	C214			
SHPX	464352	C214	SHPX	464402	C214			
SHPX	464353	C214	SHPX	464403	C214			
SHPX	464354	C214	SHPX	464404	C214			
SHPX	464355	C214	SHPX	464405	C214			
SHPX	464356	C214	SHPX	464406	C214			
SHPX	464357	C214						
SHPX	464358	C214						
SHPX	464359	C214		663	Cars			
SHPX	464360	C214						
SHPX	464361	C214						
SHPX	464362	C214						
SHPX	464363	C214						
SHPX	464364	C214						
SHPX	464365	C214						
SHPX	464366	C214						
SHPX	464367	C214						
SHPX	464368	C214						
SHPX	464369	C214						
SHPX	464370	C214						
SHPX	464371	C214						
SHPX	464372	C214						
SHPX	464373	C214						
SHPX	464374	C214						
SHPX	464375	C214						
SHPX	464376	C214						
SHPX	464377	C214						
SHPX	464378	C214						
SHPX	464379	C214						
SHPX	464380	C214						
SHPX	464381	C214						
SHPX	464382	C214						
SHPX	464383	C214						
SHPX	464384	C214						
SHPX	464385	C214						
SHPX	464386	C214						
SHPX	464387	C214						
SHPX	464388	C214						
SHPX	464389	C214						
SHPX	464390	C214						
SHPX	464391	C214						
SHPX	464392	C214						
SHPX	464393	C214						