

Date: May 5, 1978

(CONTINUED ON NEXT PAGE)

ACKNOWLEDGMENT

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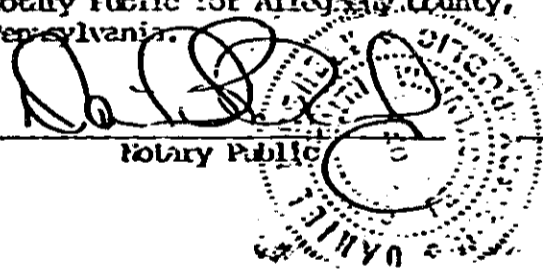
COMMONWEALTH OF PENNSYLVANIA)
COUNTY OF ALLEGHENY)

SS:

Personally appeared before me FRANK S. ANTHONY,
1st witness, who being duly sworn, said that he saw the corporate seal of
the Westinghouse Credit Corporation affixed to the foregoing instrument
and that he also saw B. S. Russell as Vice Presi-
dent and E. M. Figlar as Secretary
of said Westinghouse Credit Corporation, respectively, sign and attest the
same in and on behalf of Financial Acceptance Corporation as Attorney-in-Fact
for Financial Acceptance Corporation pursuant to powers granted it under a
certain Power of Attorney dated May 2, 1977, and that he with Jacqueline E.
Linscamed, 2nd witness, witnessed the execution and delivery
thereof as the act and deed of the said Westinghouse Credit Corporation as
Attorney-in-Fact for Financial Acceptance Corporation.

Frank S. Anthony
Signature of Witness

Sworn to me this 5 day of
May, 1978
Notary Public for Allegheny County,
Pennsylvania.



DANIEL L. REMELY, Notary Public
Pittsburgh, Allegheny County, Pa.
My Commission Expires Dec. 7, 1981

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