

Response to 12/31/02 letter from JCT
 Project Tomas, Question #102

Exhibit XX -- Sales of Leased Assets reported by Seneca Leasing Partners, L.P.

Date of Sale	Description	Sales Price	Tax Basis
4/1/1999	Acid Recovery Plant	4,649,500	1,278,230
1/4/1999	Rail Cars (CSX 1988-1)	8,908,000	-
8/2/1999	Rail Cars (SOO Line 1989)	32,198	-
2/12/1999	Tank Cars (GATC 86-1)	13,871	-
8/2/1999	Dry Van Containers (American President Lines Ltd.)	15,238	-
12/11/2000	Dry Van Containers (American President Lines Ltd.)	19,270	-
12/11/2000	Intangible Assets - Dry Van Containers (APL)	53,207	53,207
12/11/2000	Dry Van Containers (American President Lines Ltd.)	3,235,728	-
12/20/2000	Aircraft (Delta Airlines 1986-10)	579,645	-
12/20/2000	Intangible Asset (Delta Airlines 1986-10)	353,737	353,737
12/21/2000	Aircraft - Boeing (Delta Airlines Trust No. 29)	89,526	-
12/21/2000	Boeing 757 (Meridian Trust Co.)	2,470,078	-
12/21/2000	Intangible Assets (Meridian Trust Co.)	114,347	114,347
12/20/2000	Aircraft (Pan AM/Airbus 1988 PA-D)	-	-
12/20/2000	Intangible Assets (Pan AM/Airbus 1988 PA-D)	590,720	590,720
12/21/2000	Boeing 737 (TAC 328)	1,723,051	-
12/21/2000	Intangible Assets (TAC 328)	85,651	85,651
12/11/2000	Dry Van Containers - §754 asset (APL)	7,074,139	7,074,139
12/20/2000	Aircraft - §754 asset (Delta Airlines 1986-10)	29,684,691	29,684,691
12/21/2000	Boeing Aircraft - §754 asset (Delta Airlines Trust No. 29)	4,213,130	4,213,130
12/21/2000	Boeing 757 - §754 asset (Meridian Trust Co.)	16,406,862	16,406,862
12/20/2000	Aircraft - §754 asset (Pan AM/Airbus 1988 PA-D)	30,024,181	31,965,268
12/21/2000	Boeing 737 - §754 asset (TAC 328)	11,002,338	11,002,338

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