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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)
ROBERT W. ALVORD (2011)

September 25, 2015

Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Bill of Sale and Assignment and Assumption of Lease Agreement, dated as of September 1, 2015, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the documents previously filed with the Commission and the Board under Recordation Number 23997.

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

Owner Trustee/ Assignor:	U.S. Bank National Association 225 Franklin Street Boston, MA 02101
Assignee:	ALF I, Inc. 70 West Madison Street, Suite 2340 Chicago, IL 60602

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

All railroad equipment covered by the Memorandum of Lease Agreement filed under Rec. No. 23997 and the Memorandum of Lease Supplement No. 1 filed under Rec. No. 23997-A.

Section Chief
September 25, 2015
Page 2

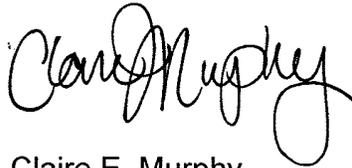
A short summary of the document to appear in the index is:

Memorandum of Bill of Sale and Assignment and Assumption of Lease Agreement.

Also enclosed is a check in the amount of \$43.00 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 "Claire E. Murphy". The signature is written in a cursive, flowing style with a large loop at the end of the last name.

Claire E. Murphy

CEM
Enclosures

**MEMORANDUM OF
BILL OF SALE AND
ASSIGNMENT AND ASSUMPTION OF LEASE AGREEMENT**

This MEMORANDUM OF BILL OF SALE AND ASSIGNMENT AND ASSUMPTION OF LEASE AGREEMENT (“Memorandum”) is made and entered into as of September 1 2015, by and between U.S. BANK NATIONAL ASSOCIATION, not in its individual capacity, but solely as owner trustee under Trust Agreement (DEC Trust No. 2002 A), dated as of June 14, 2002 (“Assignor”), and ALF I, INC. (“Assignee”).

1. Assignor has assigned to Assignee, and Assignee has assumed, Assignor’s rights and obligations under that certain Lease of Railroad Equipment dated as of June 14, 2002 by and between Assignor and DTE Electric Company (f/k/a The Detroit Edison Company) (“Lessee”) and Supplement to Lease of Railroad Equipment DEC Trust No. 2002A, Lease Supplement No. 1 (collectively, the “Lease”), pursuant to which Assignor leased railcars to Lessee (the “Equipment”). In connection with such assignment of the Lease to Assignee, Assignor has transferred all the Equipment currently subject to the Lease to Assignee pursuant to a Bill of Sale dated as of the date hereof.

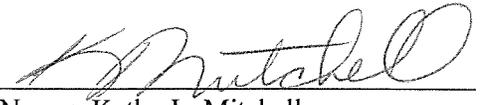
2. Evidence of the Lease and the related Lease Schedules has been recorded with the Surface Transportation Board under recordation number 23997.

3. This Memorandum shall be effective as of the date first set forth hereinabove.

* * * * *

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum to be executed and delivered by their duly authorized representatives as of the date set forth above.

U.S. BANK NATIONAL ASSOCIATION,
not in its individual capacity, but solely
as Owner Trustee as aforesaid

By: 
Name: Kathy L. Mitchell
Title: Vice President

ALF I, INC.

By: _____
Name: Glenn P. Davis
Title: President

STATE OF ILLINOIS)
) SS.:
COUNTY OF COOK)

On this ____ day of _____, 2015, before me the undersigned Notary Public, personally appeared Glenn P. Davis, personally known to me or provide to me by satisfactory evidence to be the person who executed the foregoing instrument, who, being by me duly sworn, says that he/she is the President of ALF I, INC., an Illinois Corporation, and acknowledged to me that he/she duly executed the foregoing instrument and that said execution was his/her free act and deed and the free act and deed of said national banking association.

Notary Public

My commission expires

STATE OF ~~ILLINOIS~~ Connecticut)
) SS.:
COUNTY OF ~~COOK~~ Hartford)

On this 25th day of September, 2015, before me the undersigned Notary Public, personally appeared Kathy L. Mitchell, personally known to me or provide to me by satisfactory evidence to be the person who executed the foregoing instrument, who, being by me duly sworn, says that he/she is the Vice President of U.S. Bank National Association, a national banking association and acknowledged to me that he/she duly executed the foregoing instrument and that said execution was his/her free act and deed and the free act and deed of said national banking association.

Susan P. McNally

Notary Public

My commission expires

SUSAN P. McNALLY
Notary Public, State of Connecticut
My Commission Expires March 31, 2020

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum to be executed and delivered by their duly authorized representatives as of the date set forth above.

U.S. BANK NATIONAL ASSOCIATION,
not in its individual capacity, but solely
as Owner Trustee as aforesaid

By: _____
Name:
Title:

ALF I, INC.

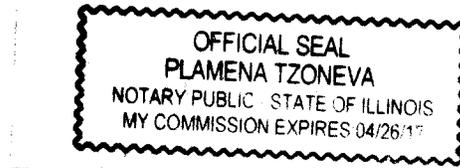
By:  _____
Name: Glenn P. Davis
Title: President

STATE OF ILLINOIS)
) SS.:
COUNTY OF COOK)

On this 24th day of September, 2015, before me the undersigned Notary Public, personally appeared Glenn P. Davis, personally known to me or provide to me by satisfactory evidence to be the person who executed the foregoing instrument, who, being by me duly sworn, says that he/she is the President of ALF I, INC., an Illinois Corporation, and acknowledged to me that he/she duly executed the foregoing instrument and that said execution was his/her free act and deed and the free act and deed of said national banking association.

Plamena Tzoneva
Notary Public

My commission expires



STATE OF ILLINOIS)
) SS.:
COUNTY OF COOK)

On this ____ day of _____, 2015, before me the undersigned Notary Public, personally appeared _____, personally known to me or provide to me by satisfactory evidence to be the person who executed the foregoing instrument, who, being by me duly sworn, says that he/she is the _____ of U.S. Bank National Association, a _____, and acknowledged to me that he/she duly executed the foregoing instrument and that said execution was his/her free act and deed and the free act and deed of said national banking association.

Notary Public

My commission expires

CERTIFICATION

I, Claire E. Murphy, an attorney licensed to practice in the State of New Jersey, 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: September 25, 2015



Claire E. Murphy