



The David J. Joseph Company

October 23, 1997

RECORDATION NO. 20958 FILED

OCT 28 '97

10-17 AM

OCT 28 10 17 PM '97

RECEIVED
TRANSPORTATION
BOARD

Mr. Vernon Williams
Recordations Unit
Surface Transportation Board
1925 K Street, N.W.
Washington, DC 20423-0001

Dear Mr. Williams:

Enclosed is an original and one copy of the Memorandum of Railroad Equipment Lease Agreement dated as of September 15, 1997 for (105) railcars between the following parties:

Lessee: Soo Line Railroad Company
105 South Fifth Street
Minneapolis, MN 55405
Attention: Controller

Lessor: DJJ Transportation Services, Inc.
300 Pike Street
Cincinnati, OH 45202
Attention: Vice President

Please see Exhibit A attached hereto for the equipment involved in this transaction. Please file this agreement as a primary document. The amount of \$24.00 is included in the enclosed check.

I would appreciate if you could file this document and return to me as soon as possible as I need to have the original document with recordation number by October 30. Thank you for your cooperation and if you have any questions please contact me at (513) 621-8770.

Sincerely,

THE DAVID J. JOSEPH COMPANY

Shelley B. Bacon
Contract Assistant

Enclosures

Transportation
Services Division

300 Pike Street
Cincinnati, Ohio 45202-4214
(513) 621-8770
FAX (513) 345-4422

Mail Address:
P.O. Box 1078
Cincinnati, Ohio 45201-1078

MEMORANDUM OF OCT 28 '97 10-17 AM
RAILROAD EQUIPMENT LEASE AGREEMENT

This MEMORANDUM OF RAILROAD EQUIPMENT LEASE ("Memorandum of Lease") entered into this 15th day of September, 1997, is intended to evidence the lease dated as of September 15, 1997 (the "Lease"), between DJJ TRANSPORTATION SERVICES, INC., a Delaware corporation ("Lessor"), and SOO LINE RAILROAD COMPANY, a Minnesota corporation ("Lessee"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board under Section 49 of U.S.C. 11301. Lessee has the right to use the one hundred five (105) railcars described in Exhibit A attached hereto (the "Units"). Lessee is renting from Lessor all the Units at the rentals and upon the terms and conditions provided in the Lease.

IN WITNESS WHEREOF, Lessor and Lessee, each pursuant to due corporate authority, has executed this Memorandum of Lease on the date indicated below its signature.

DJJ TRANSPORTATION SERVICES, INC.

WITNESS:

Linda M. Faudeman
Shelley B. Bacon

By: [Signature]
Name: Kenneth W. Miller, Jr.
Title: Vice President
Date: September 15, 1997

SOO LINE RAILROAD COMPANY

WITNESS:

[Signature]
Elis Bernadt

By: [Signature]
Name: John Hugh MacDiarmid
Title: Executive Vice-President, Commercial
Date: Oct 10, 1997

EXHIBIT A

To the Memorandum of Lease dated September 15, 1997, between DJJ Transportation Services, Inc. and Soo Line Railroad Company, Inc.

DESCRIPTION OF UNITS

One hundred five (105) railcars bearing reporting marks as follows:

DJJX 732	DJJX 790	DJJX 847	DJJX 868	DJJX 889
DJJX 733	DJJX 794	DJJX 848	DJJX 869	DJJX 890
DJJX 765	DJJX 795	DJJX 849	DJJX 870	DJJX 891
DJJX 766	DJJX 796	DJJX 850	DJJX 871	DJJX 892
DJJX 767	DJJX 797	DJJX 851	DJJX 872	DJJX 893
DJJX 768	DJJX 798	DJJX 852	DJJX 873	DJJX 894
DJJX 769	DJJX 799	DJJX 853	DJJX 874	DJJX 895
DJJX 770	DJJX 800	DJJX 854	DJJX 875	DJJX 896
DJJX 771	DJJX 801	DJJX 855	DJJX 876	DJJX 897
DJJX 773	DJJX 802	DJJX 856	DJJX 877	DJJX 898
DJJX 775	DJJX 803	DJJX 857	DJJX 878	DJJX 899
DJJX 776	DJJX 804	DJJX 858	DJJX 879	DJJX 900
DJJX 777	DJJX 805	DJJX 859	DJJX 880	DJJX 901
DJJX 781	DJJX 806	DJJX 860	DJJX 881	DJJX 902
DJJX 783	DJJX 807	DJJX 861	DJJX 882	DJJX 903
DJJX 784	DJJX 808	DJJX 862	DJJX 883	DJJX 904
DJJX 785	DJJX 809	DJJX 863	DJJX 884	DJJX 905
DJJX 786	DJJX 843	DJJX 864	DJJX 885	DJJX 906
DJJX 787	DJJX 844	DJJX 865	DJJX 886	DJJX 907
DJJX 788	DJJX 845	DJJX 866	DJJX 887	DJJX 908
DJJX 789	DJJX 846	DJJX 867	DJJX 888	DJJX 909