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RECORDATION NO. 21299 FILED

MAR 31 '98

11-50AM

March 31, 1998

Honorable Vernon A. Williams
Secretary
Surface Transportation Board
Washington, DC 20423

Dear Secretary Williams:

I have enclosed two originals of the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Lease Agreement, a primary document, dated as of March 31, 1998. We request that this document be given the next available recordation number.

The names and addresses of the parties to the Memorandum of Lease Agreement are:

Lessor:

BancBoston Leasing Inc.
111 S. Calvert Street
Baltimore, MD 21202

Lessee:

Wabash National Finance Corporation
9 North Vail Avenue
Arlington Heights, IL 60005

A description of the equipment covered by the Memorandum of Lease Agreement consists of 94 roadrailer intermediate rail bogies numbered AMTK 5502-5595, inclusive, and 16 roadrailer couplement rail bogies numbered AMTK 5200-5215, inclusive.

A fee of \$26.00 is enclosed. Please return one original to:

Louis E. Gitomer

Counterparts - JAG

RECEIVED
SURFACE TRANSPORTATION
BOARD

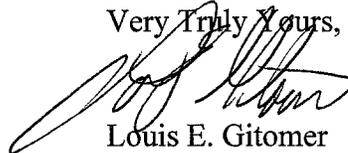
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Honorable Vernon A. Williams
March 31, 1998
Page 2

Of Counsel
Ball Janik LLP
Suite 225
1455 F Street, N.W.
Washington, DC 20005

A short summary of the document to appear in the index follows: a Memorandum of Lease Agreement between BancBoston Leasing Inc., 111 S. Calvert Street, Baltimore, MD 21202, and Wabash National Finance Corporation, 9 North Vail Avenue, Arlington Heights, IL, 60005, covering 94 roadrailer intermediate rail bogies numbered AMTK 5502-5595, inclusive, and 16 roadrailer couplemate rail bogies numbered AMTK 5200-5215, inclusive.

Very Truly Yours,

A handwritten signature in black ink, appearing to read "Louis E. Gitomer", is written over the typed name below.

Louis E. Gitomer

Enclosures

RECORDATION NO. 21299 FILED

MAR 31 '98

11-50AM

MEMORANDUM OF LEASE AGREEMENT

dated as of March 31, 1998

between

WABASH NATIONAL FINANCE CORPORATION

as Lessee,

and

BANCBOSTON LEASING INC.

as Lessor

FILED WITH THE SURFACE TRANSPORTATION BOARD

PURSUANT TO 49 U.S.C. § 11301

on _____, 1998 at ____:____.m.

MEMORANDUM OF LEASE AGREEMENT

THIS MEMORANDUM OF LEASE AGREEMENT is made and entered into as of March 31, 1998, by and between BANCOSTON LEASING INC. ("Lessor") and WABASH NATIONAL FINANCE CORPORATION ("Lessee") with reference to the following:

1. Lessor has agreed to purchase and lease to Lessee, and Lessee has agreed to lease from Lessor, that certain equipment described on Exhibit No. 1 attached hereto.

All of such equipment is more fully described in that certain Master Lease Agreement dated as of September 5, 1997, and Equipment Schedule No. C-3 thereto and incorporating the terms thereof, dated as of March 31, 1998 (together with all of the riders, schedules and other attachments thereto, collectively, the "Lease"), each between Lessor and Lessee.

2. The Lease shall be effective as of the date hereof and shall be subject to the term specified in the Lease, and any extension of such term to the extent provided for in the Lease.

This Memorandum of Lease Agreement may be executed in any number of counterparts, each executed counterpart constituting an original but all together only one Memorandum of Lease Agreement.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

STATE OF _____)
) ss.
COUNTY OF _____)

On this _____ day of March, 1998, before me appeared _____, the person who signed this instrument, who acknowledged that (s)he is the _____ of BANCOSTON LEASING INC. and that, being duly authorized, (s)he signed such instrument as a free act on behalf of said corporation.

[Seal]

Notary Public

My commission expires:

STATE OF Illinois)
) ss.
COUNTY OF Cook)

On this 31st day of March, 1998, before me appeared RICHARD DESSIMIOZ, the person who signed this instrument, who acknowledged that (s)he is the VICE PRESIDENT of WABASH NATIONAL FINANCE CORPORATION and that, being duly authorized, (s)he signed such instrument as a free act on behalf of said corporation.

[Seal]

Jennifer L. Powers
Notary Public

My commission expires:



**EXHIBIT NO. 1
TO MEMORANDUM OF LEASE AGREEMENT**

DESCRIPTION OF BOGIES AND REPORTING MARKS

	<i>EQUIPMENT</i>	<i>AMTRAK UNIT NUMBER</i>	<i>SERIAL NUMBER</i>
1	Roadrailer Intermediate Rail Bogie	AMTK 5502	430821
2	Roadrailer Intermediate Rail Bogie	AMTK 5503	430822
3	Roadrailer Intermediate Rail Bogie	AMTK 5504	430823
4	Roadrailer Intermediate Rail Bogie	AMTK 5505	430824
5	Roadrailer Intermediate Rail Bogie	AMTK 5506	430825
6	Roadrailer Intermediate Rail Bogie	AMTK 5507	430826
7	Roadrailer Intermediate Rail Bogie	AMTK 5508	430827
8	Roadrailer Intermediate Rail Bogie	AMTK 5509	430828
9	Roadrailer Intermediate Rail Bogie	AMTK 5510	430829
10	Roadrailer Intermediate Rail Bogie	AMTK 5511	430830
11	Roadrailer Intermediate Rail Bogie	AMTK 5512	430831
12	Roadrailer Intermediate Rail Bogie	AMTK 5513	430832
13	Roadrailer Intermediate Rail Bogie	AMTK 5514	430833
14	Roadrailer Intermediate Rail Bogie	AMTK 5515	430834
15	Roadrailer Intermediate Rail Bogie	AMTK 5516	430835
16	Roadrailer Intermediate Rail Bogie	AMTK 5517	430836
17	Roadrailer Intermediate Rail Bogie	AMTK 5518	430837
18	Roadrailer Intermediate Rail Bogie	AMTK 5519	430838
19	Roadrailer Intermediate Rail Bogie	AMTK 5520	430839
20	Roadrailer Intermediate Rail Bogie	AMTK 5521	430840
21	Roadrailer Intermediate Rail Bogie	AMTK 5522	430841
22	Roadrailer Intermediate Rail Bogie	AMTK 5523	430842
23	Roadrailer Intermediate Rail Bogie	AMTK 5524	430843
24	Roadrailer Intermediate Rail Bogie	AMTK 5525	430844
25	Roadrailer Intermediate Rail Bogie	AMTK 5526	441090
26	Roadrailer Intermediate Rail Bogie	AMTK 5527	441091
27	Roadrailer Intermediate Rail Bogie	AMTK 5528	441092
28	Roadrailer Intermediate Rail Bogie	AMTK 5529	441093
29	Roadrailer Intermediate Rail Bogie	AMTK 5530	441094
30	Roadrailer Intermediate Rail Bogie	AMTK 5531	441095
31	Roadrailer Intermediate Rail Bogie	AMTK 5532	441096
32	Roadrailer Intermediate Rail Bogie	AMTK 5533	441097
33	Roadrailer Intermediate Rail Bogie	AMTK 5534	441098
34	Roadrailer Intermediate Rail Bogie	AMTK 5535	441099
35	Roadrailer Intermediate Rail Bogie	AMTK 5536	441100
36	Roadrailer Intermediate Rail Bogie	AMTK 5537	441101
37	Roadrailer Intermediate Rail Bogie	AMTK 5538	441102
38	Roadrailer Intermediate Rail Bogie	AMTK 5539	441103
39	Roadrailer Intermediate Rail Bogie	AMTK 5540	441104
40	Roadrailer Intermediate Rail Bogie	AMTK 5541	441105
41	Roadrailer Intermediate Rail Bogie	AMTK 5542	441106
42	Roadrailer Intermediate Rail Bogie	AMTK 5543	441107
43	Roadrailer Intermediate Rail Bogie	AMTK 5544	441108
44	Roadrailer Intermediate Rail Bogie	AMTK 5545	441109
45	Roadrailer Intermediate Rail Bogie	AMTK 5546	441110

46	Roadrailer Intermediate Rail Bogie	AMTK 5547	441111
47	Roadrailer Intermediate Rail Bogie	AMTK 5548	441112
48	Roadrailer Intermediate Rail Bogie	AMTK 5549	441113
49	Roadrailer Intermediate Rail Bogie	AMTK 5550	441114
50	Roadrailer Intermediate Rail Bogie	AMTK 5551	441115
51	Roadrailer Intermediate Rail Bogie	AMTK 5552	441116
52	Roadrailer Intermediate Rail Bogie	AMTK 5553	441117
53	Roadrailer Intermediate Rail Bogie	AMTK 5554	441118
54	Roadrailer Intermediate Rail Bogie	AMTK 5555	441119
55	Roadrailer Intermediate Rail Bogie	AMTK 5556	441120
56	Roadrailer Intermediate Rail Bogie	AMTK 5557	441121
57	Roadrailer Intermediate Rail Bogie	AMTK 5558	441122
58	Roadrailer Intermediate Rail Bogie	AMTK 5559	441123
59	Roadrailer Intermediate Rail Bogie	AMTK 5560	441124
60	Roadrailer Intermediate Rail Bogie	AMTK 5561	441125
61	Roadrailer Intermediate Rail Bogie	AMTK 5562	441126
62	Roadrailer Intermediate Rail Bogie	AMTK 5563	441127
63	Roadrailer Intermediate Rail Bogie	AMTK 5564	441128
64	Roadrailer Intermediate Rail Bogie	AMTK 5565	441129
65	Roadrailer Intermediate Rail Bogie	AMTK 5566	441130
66	Roadrailer Intermediate Rail Bogie	AMTK 5567	441131
67	Roadrailer Intermediate Rail Bogie	AMTK 5568	441132
68	Roadrailer Intermediate Rail Bogie	AMTK 5569	441133
69	Roadrailer Intermediate Rail Bogie	AMTK 5570	441134
70	Roadrailer Intermediate Rail Bogie	AMTK 5571	441135
71	Roadrailer Intermediate Rail Bogie	AMTK 5572	441136
72	Roadrailer Intermediate Rail Bogie	AMTK 5573	441137
73	Roadrailer Intermediate Rail Bogie	AMTK 5574	441138
74	Roadrailer Intermediate Rail Bogie	AMTK 5575	441139
75	Roadrailer Intermediate Rail Bogie	AMTK 5576	441140
76	Roadrailer Intermediate Rail Bogie	AMTK 5577	441141
77	Roadrailer Intermediate Rail Bogie	AMTK 5578	441142
78	Roadrailer Intermediate Rail Bogie	AMTK 5579	441143
79	Roadrailer Intermediate Rail Bogie	AMTK 5580	441144
80	Roadrailer Intermediate Rail Bogie	AMTK 5581	441145
81	Roadrailer Intermediate Rail Bogie	AMTK 5582	441146
82	Roadrailer Intermediate Rail Bogie	AMTK 5583	441147
83	Roadrailer Intermediate Rail Bogie	AMTK 5584	441148
84	Roadrailer Intermediate Rail Bogie	AMTK 5585	441149
85	Roadrailer Intermediate Rail Bogie	AMTK 5586	441150
86	Roadrailer Intermediate Rail Bogie	AMTK 5587	441151
87	Roadrailer Intermediate Rail Bogie	AMTK 5588	441152
88	Roadrailer Intermediate Rail Bogie	AMTK 5589	441153
89	Roadrailer Intermediate Rail Bogie	AMTK 5590	441154
90	Roadrailer Intermediate Rail Bogie	AMTK 5591	441155
91	Roadrailer Intermediate Rail Bogie	AMTK 5592	441156
92	Roadrailer Intermediate Rail Bogie	AMTK 5593	441157
93	Roadrailer Intermediate Rail Bogie	AMTK 5594	441158
94	Roadrailer Intermediate Rail Bogie	AMTK 5595	441159
95	Roadrailer Couplermate Rail Bogie	AMTK 5200	430845
96	Roadrailer Couplermate Rail Bogie	AMTK 5201	430846
97	Roadrailer Couplermate Rail Bogie	AMTK 5202	430847
98	Roadrailer Couplermate Rail Bogie	AMTK 5203	430848

99	Roadrailer Couplermate Rail Bogie	AMTK 5204	441166
100	Roadrailer Couplermate Rail Bogie	AMTK 5205	441167
101	Roadrailer Couplermate Rail Bogie	AMTK 5206	441168
102	Roadrailer Couplermate Rail Bogie	AMTK 5207	441169
103	Roadrailer Couplermate Rail Bogie	AMTK 5208	441178
104	Roadrailer Couplermate Rail Bogie	AMTK 5209	441179
105	Roadrailer Couplermate Rail Bogie	AMTK 5210	490579
106	Roadrailer Couplermate Rail Bogie	AMTK 5211	490580
107	Roadrailer Couplermate Rail Bogie	AMTK 5212	490581
108	Roadrailer Couplermate Rail Bogie	AMTK 5213	490582
109	Roadrailer Couplermate Rail Bogie	AMTK 5214	490583
110	Roadrailer Couplermate Rail Bogie	AMTK 5215	490584