

RECORD 18931E

SEP 3 1994

**MEMORANDUM OF
ASSIGNMENT AND ASSUMPTION AGREEMENT**

This Memorandum of Assignment and Assumption Agreement ("Memorandum of Assignment Agreement") is made and entered into as of August 11, 1999, by and between **DJJ TRANSPORTATION SERVICES, INC.**, a Delaware Corporation ("Assignee") and **FIRSTAR BANK, N.A.**, a national banking association organized under the laws of the United States ("Assignor").

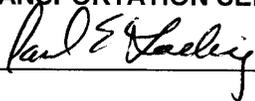
WITNESSETH:

1. Assignor has agreed to assign to Assignee that certain lease agreement dated July 16, 1994, between Wisconsin Central Ltd., as Lessee, and The David J. Joseph Company, as Lessor, as subsequently assigned to Firststar Bank, N.A. (formerly known as "Star Bank, N.A."), as Lessor, on December 15, 1994, for forty (40) railcars bearing the railroad reporting markings set forth on Schedule I.

2. This Memorandum of Assignment Agreement shall be effective as of the date first set forth hereinabove and shall be subject to the Lease Term, as defined in the Lease.

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

DJJ TRANSPORTATION SERVICES, INC.

By: 

Name: Paul E. Loebig

Title: Vice President

FIRSTAR BANK, N.A.

By: 

Name: LynnAnne Rose

Title: Vice President

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

On this 11th day of August, 1999, before me the subscriber, Julie M. Woodard, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named Paul E. Loebig, to me personally known, who stated and acknowledged that he is the Vice President of DJJ Transportation Services, Inc., a Delaware corporation, and duly authorized by authority of the Board of Directors or By-laws of said corporation in his capacity as such officer to execute and acknowledge this document for and in the name and on behalf of said corporation and further stated and acknowledged that he has so signed, executed and delivered this document as the free and voluntary act and deed of said corporation, for the consideration, uses and purposes therein mentioned and set forth and desired that the same might be recorded as such.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal this 11th day of August, 1999.

Julie M. Woodard
(Notary Signature)

My commission expires:

Sept. 24, 2002



JULIE M. WOODARD
Notary Public, State of Ohio
My Commission Expires Sept. 24, 2002

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

On this 11th day of August, 1999, before me the subscriber, David Wilson, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named LynnAnne Rose to me personally known, who stated and acknowledged that she is the Vice President of Firststar Bank, N.A., a national banking association organized under the laws of the United States, and duly authorized by authority of the Board of Directors or By-laws of said corporation in her capacity as such officer to execute and acknowledge the foregoing instrument for and in the name and on behalf of said corporation and further stated and acknowledged that she has so signed, executed and delivered the foregoing instrument as the free and voluntary act and deed of said corporation, for the consideration, uses and purposes therein mentioned and set forth and desired that the same might be recorded as such.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal this 11th day of August, 1999.



(Notary Signature)

My commission expires:
DAVID M. WILSON
Notary Public, State of Ohio

My Commission Expires Aug. 24, 2003

**SCHEDULE I
TO
MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT**

CARS: Forty (40) railcars bearing reporting marks:

WC200	WC226
WC201	WC227
WC202	WC228
WC203	WC229
WC204	WC230
WC231	WC233
WC206	WC234
WC207	WC235
WC209	WC236
WC210	WC237
WC211	WC238
WC212	WC239
WC213	WC241
WC217	WC242
WC218	WC243
WC219	WC244
WC220	WC246
WC221	WC247
WC223	WC249
WC224	
WC225	

LEASE: Lease between WISCONSIN CENTRAL LTD., as Lessee, dated July 16, 1994, and The David J. Joseph Company, as Lessor, as subsequently assigned to Firststar Bank, N.A. (formerly known as "Star Bank, N.A."), as Lessor, on December 15, 1994.