LAW OFFICES
MILES & STOCKBRIDGE P.C.
10 LIGHT STREET
BALTIMORE, MARYLAND 21202-1487

TELEPHONE 410-727-6464
FAX 410-385-3700

CAMBRIDGE, MD
COLUMBIA, MD
EASTON, MD
FREDERICK, MD

McLEAN, VA
ROCKVILLE, MD
TOWSON, MD
WASHINGTON, D.C.

David Marshall Schilling
410-385-3410
dschilli@milesstockbridge.com

September 8, 2000

VIA FEDERAL EXPRESS

Surface Transportation Board
1925 K Street, NW
Washington, D.C. 20423-0001
Attention: Ms. Taledia Stokes

RECORDATION NO. 20563-D FILED

SEP 12 '00 12-47 PM

SURFACE TRANSPORTATION BOARD

Re: Our File No.: 258-2082

Dear Ms. Stokes:

Enclosed for recordation as a secondary document (referencing recordation number 20563) pursuant to the provisions of 49 U.S.C. Section 11301 are two original copies of a **Memorandum of Lease**, dated August 31, 2000.

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

Buyer: Allfirst Bank
Transportation and Leasing Division
25 South Charles Street
Baltimore, Maryland 21201

Seller: Progress Rail Services Corporation
1600 Progress Drive
Albertville, Alabama 35950

The railroad equipment covered by the enclosed document is described as follows:

674 open top hopper railcars bearing the reporting marks and numbers set forth on Exhibit A attached to the **Memorandum of Lease**.

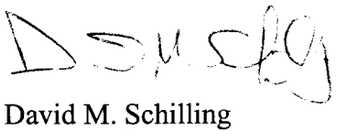
A short summary of the document to appear in the index follows:

> **Memorandum of Lease**, dated August 31, 2000, covering 674 open top hopper railcars bearing the reporting marks and numbers set forth on Exhibit A of the document.

Also enclosed is a check in the amount of $26.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return one stamped copy of the enclosed document to my attention at the above-listed address. Thank you for your assistance in this matter. Should you have any questions, please do not hesitate to call me at 410-385-3410.

Very truly yours,



David M. Schilling
Legal Assistant

Enclosures

MEMORANDUM OF LEASE

1. Pursuant to the Master Equipment Sub-sublease dated as of August 31, 2000, and the related Schedule 1 (collectively, the "Sub-sublease Agreement"), between Allfirst Bank, as lessor, and Progress Rail Services Corporation ("PRSC"), as lessee, Allfirst Bank has leased to PRSC the railroad cars identified on the exhibit attached hereto and entitled "Description of Railcars" (the "Cars"). Said lease of the Cars is referred to hereinafter as the "Sub-sublease."

2. The addresses of the parties are as follows:

Allfirst Bank (lessor)
Transportation and Leasing Division
Mail Code 101-460
25 South Charles Street
Baltimore, Maryland 21201

Progress Rail Services Corporation (lessee)
1600 Progress Drive
Albertville, Alabama 35950

3. The term of the Sub-sublease has already commenced and is scheduled to end on August 30, 2003.

4. The terms and provisions of the Sub-sublease are more particularly set forth in the Sub-sublease Agreement.

5. This Memorandum may be signed in counterpart or duplicate copies, and any signed counterpart or duplicate copy shall be equivalent to a signed original for all purposes.

[Execution on Next Page]

RECORDATION NO. 20563-D FILED

SEP 12 '00 12-47 PM

SURFACE TRANSPORTATION BOARD

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum to be executed as of August 31, 2000.

ALLFIRST BANK

By: _____
Name: C A Pistell
Title: Vice President

State of Maryland, ~~County~~ City of Baltimore

On Aug. 31, 2000, before me personally appeared C. A. Pistell, to me personally known, who being by me duly sworn says that he is Vice President of Allfirst Bank, and that he executed the foregoing instrument on behalf of said corporation by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

_____
Notary Public
My commission expires:

[NOTARIAL SEAL]

STACY L. DENSON
NOTARY PUBLIC
HARFORD COUNTY, MD.
My Commission Expires
08/02/2003

[Execution continued on next page; remainder of this page intentionally left blank]

PROGRESS RAIL SERVICES CORPORATION

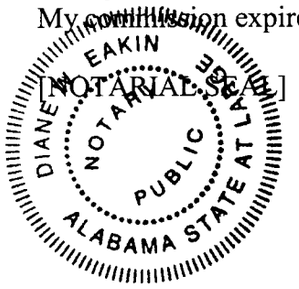
By: Michael V. Bombino
Name: Michael V. Bombino
Title: Senior Vice President & CFO

State of Alabama, County of Marshall

On August 29, 2000, before me personally appeared Michael V. Bombino, to me personally known, who being by me duly sworn says that he is Senior Vice President and CFO of Progress Rail Services Corporation, and that he executed the foregoing instrument on behalf of said corporation by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

Diane W. Eakin
Notary Public
My commission expires: June 30, 2001

[NOTARIAL SEAL]



DESCRIPTION OF RAILCARS

674 open top hopper railcars
bearing the reporting marks and numbers
shown on Exhibit A attached hereto.

EXHIBIT A

* MARK	UNIT NUMBER	CUST CODE	DEAL NO.	CAR TYPE	PREV MARK	PREV NUMBER	ORGN MARK	ORGN NUMBER
CYDX	000574	Y009	205	H350			ICG	387015
CYDX	000267	Y003	197	H350			IC	387024
CYDX	000627	Y015	205	H350	KPXX	387039	ICG	387039
CYDX	000501	Y009	205	H350			ICG	387042
CYDX	000672	Y015	205	H350	SPSX	387076	ICG	387076
CYDX	000496	Y003	197	H350			ICG	387082
PRSX	002049	M019	196	H350			ICG	387089
CYDX	000163	Y003	197	H350			IC	387093
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CYDX	000335	Y003	197	H350			IC	387114
CYDX	000417	Y003	197	H350			ICG	387122
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CYDX	000228	Y003	197	H350			IC	387155
CYDX	000660	Y015	205	H350	SPSX	387161	ICG	387161
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CYDX	000421	Y003	197	H350			ICG	387591
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CYDX	000364	Y003	197 H350		IC	389471
CYDX	000255	Y003	197 H350		IC	389475
CYDX	000306	Y003	197 H350		IC	389476
CYDX	000507	Y009	205 H350		ICG	389480
PRSX	002059	M019	196 H350		ICG	389483
CYDX	000598	Y015	205 H350	KPXX 389487	ICG	389487
CYDX	000146	Y003	197 H350		IC	389489
PRSX	002021	M019	196 H350		ICG	389492
CYDX	000582	Y015	205 H350	SPSX 389493	ICG	389493
PRSX	002048	M019	196 H350		ICG	389497

.GRAND-TOTAL -