



Joseph Transportation Services, Inc.
a subsidiary of Joseph Transportation



November 19, 2001

Ms. Taledia Stokes
Recordations Unit
Surface Transportation Board
1925 K Street, N.W.
Washington, DC 20423-0001

~~RECORDATION~~ **23103-A** ~~RD~~

JAN 14 '02 4-16 PM
TS
SURFACE TRANSPORTATION BOARD

Dear Ms. Stokes:

Please find enclosed, one (1) original and (1) copy of the Memorandum of Amendment No. 2 to Railroad Equipment Lease dated as of October 17, 2000 between the following parties:

Lessee: Finger Lakes Railway
12 west Road
Merrimack, NH 03054

Lessor: Joseph Leasing Ltd.
300 Pike Street
Cincinnati, OH 45202

Please see exhibit A for the equipment, ten (10) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Amendment No. 2 to Railroad Equipment Lease dated as of October 17, 2000 related to ten (10) railcars bearing reporting marks TNMR 10353-10362, inclusive.

Please file this as a secondary document under the Recordation Number 23103-A, as it relates to documents previously filed with the Surface Transportation Board under Recordation Number 23103.

The filing fee for this document in the amount of \$28.00, is included on check #17212. Please return the original to my attention.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 929-4500, ext. 4239.

Sincerely,

Joseph Transportation Services, Inc.

Julie M. Woodard
Documentation Coordinator

Enclosures

CERTIFICATE

The undersigned, Julie M. Woodard, notary public in and for the County of Hamilton, State of Ohio, hereby certifies that the copy of the document attached hereto has been compared with the original and that the undersigned has found the copy to be complete and identical in all respects to the original document.

Julie M. Woodard
Notary Public



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

STATE OF OHIO

NOTARY PUBLIC

COMMISSION EXPIRES

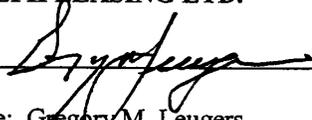
**MEMORANDUM OF
AMENDMENT NO. 2 TO
RAILROAD EQUIPMENT LEASE**

This **MEMORANDUM OF AMENDMENT NO. 2 TO THE RAILROAD EQUIPMENT LEASE** ("Memorandum of Amendment No. 2") entered into this 17th day of October, 2000, is intended to evidence the amendment dated as of October 17, 2000 (the "Amendment No. 2"), between **JOSEPH LEASING LTD.**, an Ohio limited liability company ("Lessor"), and **FINGER LAKES RAILWAY** a Delaware 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 ten (10) 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.

FURTHER, the Memorandum of Railroad Equipment Lease (the "Memorandum of Lease") between Lessor and Lessee, was duly filed with the Surface Transportation Board ("STB") on _____, 2000 with Recordation No. _____. Subsequently, the Memorandum of Amendment No. 1 to the Railroad Equipment Lease was duly filed with the STB on _____, 2000 with Recordation No. _____. -A. This Memorandum of Lease Amendment No. 2 should receive Recordation No. _____-B.

IN WITNESS WHEREOF, Lessor and Lessee, each pursuant to due corporate authority, has executed this Memorandum of Amendment No. 2 on the date indicated below its signature.

JOSEPH LEASING LTD.

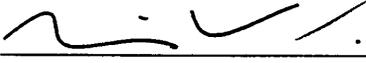
By: 

Name: Gregory M. Leugers

Title: Vice President

Date: October 17, 2000

FINGER LAKES RAILWAY

By: 

Name: MICHAEL V. SMITH

Title: PARSONS

Date: 11/3/00

RECORDATION NO. 23103-A FILED

JAN 14 '02 4-16 PM

SURFACE TRANSPORTATION BOARD

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

The foregoing instrument was acknowledged before me this 17th day of October, 2000, by Gregory M. Leugers, the Vice President of Joseph Leasing Ltd., an Ohio limited liability company, on behalf of the company.



LINDA M. BAUGHMAN
Notary Public, State of Ohio
My Commission Expires July 22, 2002

Linda M. Baughman
Notary Public

STATE OF NEW YORK)
) SS:
COUNTY OF WAYNE)

The foregoing instrument was acknowledged before me this 3 day of November, 2000, by Michael Smith the President of Finger Lakes Railway, a Delaware corporation, on behalf of the corporation.

Kathleen Fisk
Notary Public

My Commission expires:

KATHLEEN S. FISK
Notary Public, County of Wayne
New York State #01F5036488
My Commission Expires November 28, 2002

EXHIBIT A

To the Memorandum of Amendment No. 2 dated October 17, 2000, between Joseph Leasing Ltd. and Finger Lakes Railway.

DESCRIPTION OF UNITS

Ten (10) railcars bearing reporting marks as follows:

TNMR 10353-10362, inclusive