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ELIAS C. ALVORD (1942)
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OF COUNSEL
URBAN A. LESTER

August 2, 2002

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

RECORDATION NO. 23269-E FILED

AUG 2 '02 11-51 AM

SURFACE TRANSPORTATION BOARD

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment of Lease, dated as of July 31, 2002, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Amended and Restated Memorandum of Lease Agreement which was previously filed with the Board under Recordation Number 23269-D.

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

Assignor:	Allfirst Bank 25 South Charles Street Baltimore, Maryland 21202
Assignee:	Citizens Leasing Corporation One Citizens Plaza Providence, Rhode Island 02903

Mr. Vernon A. Williams
August 2, 2002
Page 2

A description of the railroad equipment covered by the enclosed document is:

201 boxcars bearing WCCL reporting marks and road numbers and 125 open top triple hopper cars bearing SSAM reporting marks and road numbers as set forth on Exhibit A to the Memorandum.

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

Memorandum of Assignment of Lease.

Also enclosed is a check in the amount of \$30.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/anm
Enclosures

MEMORANDUM OF ASSIGNMENT OF LEASE

1. This instrument relates to that certain Master Lease Agreement dated as of June 30, 2000 (the "Lease Agreement"), and the related Amended and Restated Equipment Lease Schedule Nos. 11, 12 and 13 dated as of December 22, 2000 (collectively, the "Schedule"), between Allfirst Bank, as lessor (the "Assignor"), and Wisconsin Central Ltd., as lessee (the "Lessee"), pursuant to which the Assignor has leased to Lessee the railroad equipment identified on Exhibit A attached hereto and made a part hereof, and entitled "Description of Railcars" (the "Equipment"). Said Lease Agreement and Schedule are collectively referred to hereinafter as the "Lease". The Lease is evidenced by that certain Amended and Restated Memorandum of Lease Agreement dated as of December 22, 2000 by and between the Assignor and the Lessee, as recorded with the Surface Transportation Board pursuant to 49 U.S.C. § 11301 on July 6, 2001 at 10:49 a.m., and assigned Recordation Number 23269-D (the "Original Memorandum"). Pursuant to certain agreements dated as of July 31, 2002, the Assignor's interest in the Equipment and the Schedule has been assigned by the Assignor to Citizens Leasing Corporation, a Rhode Island corporation (the "Assignee"). As a result of this assignment, the Assignee has acquired all of the Assignor's rights, title, and interest in and to the Equipment and the Schedule. This assignment relates only to the Equipment and the Schedule herein described and specifically excludes (a) Schedule 14 (as referenced in the Original Memorandum) and (b) the items of equipment referenced on Attachment 1-D of the Original Memorandum.

2. The addresses of the parties are as follow

Allfirst Bank (Assignor)
25 South Charles Street
Baltimore, Maryland 21202

Citizens Leasing Corporation (Assi
One Citizens Plaza
Providence, Rhode Island 02903
Attention: John Pedro

STB

COPY

3. The terms and provisions of the Lease and the assignments are more particularly set forth in the Lease Agreement and assignment agreements referenced above.

4. 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; remainder of this page intentionally left blank]

RECORDATION NO. 23269-E FILED

AUG 2 '02 11-51 AM

SURFACE TRANSPORTATION BOARD

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum to be executed as of July 31, 2002.

ALLFIRST BANK

By: PL Getty
Name: Paul Getty
Title: VP

STATE OF Maryland
COUNTY OF Howard

On July 31, 2002, before me personally appeared Paul L. Getty, to me personally known, who being by me duly sworn says that he is a vice president of Allfirst Bank, and that he executed the foregoing instrument on behalf of said bank 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 bank.



Notary Public

My commission expires:

Roger Weaver, Notary Public.

NOTARIAL SEAL

Commission expires Jan. 1, 2003

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

CITIZENS LEASING CORPORATION

By: *Rosemary Abbott*
Name: Rosemary Abbott
Title: Vice President

STATE OF RHODE ISLAND
COUNTY OF PROVIDENCE

On July 31, 2002, before me personally appeared Rosemary Abbott, to me personally known, who being by me duly sworn says that she is a Vice President of Citizens Leasing Corporation, and that she executed the foregoing instrument on behalf of said corporation by authority of its board of directors, and she acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

Leid J. Simian
Notary Public
My commission expires: 10/07/02

[NOTARIAL SEAL]

Exhibit A

Description of Railcars

DESCRIPTION OF RAILCARS

One hundred and sixty-five (165) 70-ton, 50'6" cushioned, Plate B boxcars, with end of car cushioning units, 50K nailable steel floors and two 8' double doors, originally manufactured in 1976 by Paccar, bearing the following road marks and numbers:

WCCL 43663	WCCL 43696	WCCL 43729	WCCL 43762	WCCL 43795
WCCL 43664	WCCL 43697	WCCL 43730	WCCL 43763	WCCL 43796
WCCL 43665	WCCL 43698	WCCL 43731	WCCL 43764	WCCL 43797
WCCL 43666	WCCL 43699	WCCL 43732	WCCL 43765	WCCL 43798
WCCL 43667	WCCL 43700	WCCL 43733	WCCL 43766	WCCL 43799
WCCL 43668	WCCL 43701	WCCL 43734	WCCL 43767	WCCL 43800
WCCL 43669	WCCL 43702	WCCL 43735	WCCL 43768	WCCL 43801
WCCL 43670	WCCL 43703	WCCL 43736	WCCL 43769	WCCL 43802
WCCL 43671	WCCL 43704	WCCL 43737	WCCL 43770	WCCL 43803
WCCL 43672	WCCL 43705	WCCL 43738	WCCL 43771	WCCL 43804
WCCL 43673	WCCL 43706	WCCL 43739	WCCL 43772	WCCL 43805
WCCL 43674	WCCL 43707	WCCL 43740	WCCL 43773	WCCL 43806
WCCL 43675	WCCL 43708	WCCL 43741	WCCL 43774	WCCL 43807
WCCL 43676	WCCL 43709	WCCL 43742	WCCL 43775	WCCL 43808
WCCL 43677	WCCL 43710	WCCL 43743	WCCL 43776	WCCL 43809
WCCL 43678	WCCL 43711	WCCL 43744	WCCL 43777	WCCL 43810
WCCL 43679	WCCL 43712	WCCL 43745	WCCL 43778	WCCL 43811
WCCL 43680	WCCL 43713	WCCL 43746	WCCL 43779	WCCL 43812
WCCL 43681	WCCL 43714	WCCL 43747	WCCL 43780	WCCL 43813
WCCL 43682	WCCL 43715	WCCL 43748	WCCL 43781	WCCL 43814
WCCL 43683	WCCL 43716	WCCL 43749	WCCL 43782	WCCL 43815
WCCL 43684	WCCL 43717	WCCL 43750	WCCL 43783	WCCL 43816
WCCL 43685	WCCL 43718	WCCL 43751	WCCL 43784	WCCL 43817
WCCL 43686	WCCL 43719	WCCL 43752	WCCL 43785	WCCL 43818
WCCL 43687	WCCL 43720	WCCL 43753	WCCL 43786	WCCL 43819
WCCL 43688	WCCL 43721	WCCL 43754	WCCL 43787	WCCL 43820
WCCL 43689	WCCL 43722	WCCL 43755	WCCL 43788	WCCL 43821
WCCL 43690	WCCL 43723	WCCL 43756	WCCL 43789	WCCL 43822
WCCL 43691	WCCL 43724	WCCL 43757	WCCL 43790	WCCL 43823
WCCL 43692	WCCL 43725	WCCL 43758	WCCL 43791	WCCL 43824
WCCL 43693	WCCL 43726	WCCL 43759	WCCL 43792	WCCL 43825
WCCL 43694	WCCL 43727	WCCL 43760	WCCL 43793	WCCL 43826
WCCL 43695	WCCL 43728	WCCL 43761	WCCL 43794	WCCL 43827

DESCRIPTION OF RAILCARS

One hundred and twenty-five (125) 100-ton, 4000 cubic foot capacity, steel open top triple hopper cars, with three hoppers and six gates per car and equipped with rotary couplers, originally manufactured in 1976 by Pullman Standard, bearing the following road marks and numbers:

SSAM 33250	SSAM 33275	SSAM 33300	SSAM 33325	SSAM 33350
SSAM 33251	SSAM 33276	SSAM 33301	SSAM 33326	SSAM 33351
SSAM 33252	SSAM 33277	SSAM 33302	SSAM 33327	SSAM 33352
SSAM 33253	SSAM 33278	SSAM 33303	SSAM 33328	SSAM 33353
SSAM 33254	SSAM 33279	SSAM 33304	SSAM 33329	SSAM 33354
SSAM 33255	SSAM 33280	SSAM 33305	SSAM 33330	SSAM 33355
SSAM 33256	SSAM 33281	SSAM 33306	SSAM 33331	SSAM 33356
SSAM 33257	SSAM 33282	SSAM 33307	SSAM 33332	SSAM 33357
SSAM 33258	SSAM 33283	SSAM 33308	SSAM 33333	SSAM 33358
SSAM 33259	SSAM 33284	SSAM 33309	SSAM 33334	SSAM 33359
SSAM 33260	SSAM 33285	SSAM 33310	SSAM 33335	SSAM 33360
SSAM 33261	SSAM 33286	SSAM 33311	SSAM 33336	SSAM 33361
SSAM 33262	SSAM 33287	SSAM 33312	SSAM 33337	SSAM 33362
SSAM 33263	SSAM 33288	SSAM 33313	SSAM 33338	SSAM 33363
SSAM 33264	SSAM 33289	SSAM 33314	SSAM 33339	SSAM 33364
SSAM 33265	SSAM 33290	SSAM 33315	SSAM 33340	SSAM 33365
SSAM 33266	SSAM 33291	SSAM 33316	SSAM 33341	SSAM 33366
SSAM 33267	SSAM 33292	SSAM 33317	SSAM 33342	SSAM 33367
SSAM 33268	SSAM 33293	SSAM 33318	SSAM 33343	SSAM 33368
SSAM 33269	SSAM 33294	SSAM 33319	SSAM 33344	SSAM 33369
SSAM 33270	SSAM 33295	SSAM 33320	SSAM 33345	SSAM 33370
SSAM 33271	SSAM 33296	SSAM 33321	SSAM 33346	SSAM 33371
SSAM 33272	SSAM 33297	SSAM 33322	SSAM 33347	SSAM 33372
SSAM 33273	SSAM 33298	SSAM 33323	SSAM 33348	SSAM 33373
SSAM 33274	SSAM 33299	SSAM 33324	SSAM 33349	SSAM 33374

DESCRIPTION OF RAILCARS

Thirty-six (36) 70-ton, 50'6" rigid, Plate B boxcars, with rigid underframes, 50K, nailable steel floors, and one 6' double door and one 10' double door, originally manufactured in 1976 by Berwick Forge, bearing the following road marks and numbers:

WCCL 43123	WCCL 43194
WCCL 43127	WCCL 43197
WCCL 43129	WCCL 43198
WCCL 43130	WCCL 43201
WCCL 43133	WCCL 43211
WCCL 43135	WCCL 43213
WCCL 43141	WCCL 43215
WCCL 43142	WCCL 43216
WCCL 43143	WCCL 43217
WCCL 43144	WCCL 43221
WCCL 43145	WCCL 43223
WCCL 43152	WCCL 43224
WCCL 43157	WCCL 43225
WCCL 43174	WCCL 43226
WCCL 43175	WCCL 43227
WCCL 43178	WCCL 43231
WCCL 43179	WCCL 43235
WCCL 43180	WCCL 43238

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: _____

8/2/02



Robert W. Alvord