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March 13, 2009

Honorable Anne K. Quinlan
Acting Secretary
Surface Transportation Board
Washington, DC 20423

RECORDATION NO. 21073-B FILED

MAR 13 '09 -1 51 PM

Dear Acting Secretary Quinlan:

SURFACE TRANSPORTATION BOARD

I have enclosed for e-filing the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Assignment of Lease, a secondary document, dated as of March 13, 2009. The primary document to which this is connected is recorded under Recordation No. 21073. We request that this document be recorded under Recordation No. 21073-B.

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

Assignor:

Citizens Leasing Corporation
c/o RBS Asset Finance, Inc.
480 Jefferson Boulevard, RJE 150
Warwick, RI 02886

Assignee:

MassMutual Asset Finance, Inc.
2 Hampshire Street
Foxboro, MA 02035

A description of the equipment covered by the Memorandum of Assignment of Lease consists of 124 covered coil steel cars numbered BNSF 534419 and 534476-534598, inclusive, and 90 open coil steel cars numbered BNSF 529721-529810, inclusive.

Honorable Anne K. Quinlan

March 13, 2009

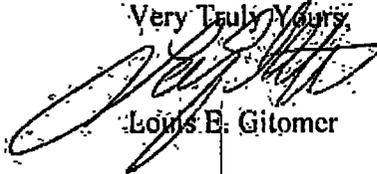
Page 2

A fee of \$41.00 is enclosed. Please return one copy by email to:

Louis E. Gitomer
600 Baltimore Avenue, Suite 301
Towson, MD 21204
Lou_Gitomer@verizon.net

A short summary of the document to appear in the index follows: a Memorandum of Assignment of Lease between Citizens Leasing Corporation, c/o RBS Asset Finance, Inc., 480 Jefferson Boulevard, RJE 150, Warwick, RI 02886, and MassMutual Asset Finance, Inc., 2 Hampshire Street, Foxboro, MA 02035, covering 124 covered coil steel cars numbered BNSF 534419 and 534476-534598, inclusive, and 90 open coil steel cars numbered BNSF 529721-529810, inclusive.

Very Truly Yours,



Louis E. Gitomer

Enclosure

MAR 13 '09 -1 51 PM

MEMORANDUM OF ASSIGNMENT OF LEASE

SURFACE TRANSPORTATION BOARD

This Memorandum of Assignment of Lease between Citizens Leasing Corporation (the "Assignor") and MassMutual Asset Finance LLC, a Delaware limited liability company ("Assignee"), is effective as of March 13, 2009.

1. This instrument relates to that certain Lease Schedule No. 03365-00015 dated as of December 11, 1997 (the "Schedule," which term shall also include any and all riders, addenda and exhibits attached to the Schedule), between Fleet Capital Corporation ("Original Assignor"), as lessor, and The Burlington Northern and Santa Fe Railway Company, as lessee (the "Lessee"), which was issued pursuant to and incorporates the terms of Master Equipment Lease Agreement No. 03365 dated as of September 27, 1997 (the "Lease Agreement") between the Original Assignor and the Lessee, pursuant to which Original Assignor leased to Lessee the below-described railroad equipment (together with all standard and accessory equipment, the "Equipment"):

<u>Quantity</u>	<u>Description</u>	<u>Marking Numbers</u>
124	1997 Trinity Industries Inc. Covered Coil Steel Cars	BNSF 534419 and BNSF 534476 through BNSF 534598, both inclusive
90	1997 Trinity Industries Inc. Open Coil Steel Cars	BNSF 529721 through BNSF 529810, both inclusive

2. A Memorandum of Lease Agreement with respect to the Schedule and the Equipment was recorded with the Surface Transportation Board under Recordation Number 21073 on December 16, 1997 at 12:20p.m.

3. Pursuant to certain assignment agreements dated on or about June 28, 2002, Original Assignor's interest in the Equipment and the Schedule was assigned by Original Assignor to Assignor. A Memorandum of Assignment of Lease with respect to such assignment was recorded with the Surface Transportation Board under Recordation Number 21073A on June 28, 2002 at 3:53p.m.

4. Pursuant to the Restated Certificate of Incorporation of the Lessee dated as of January 17, 2005, the Lessee's name was changed to BNSF Railway Company.

5. Pursuant to certain agreements effective as of the date hereof, Assignor's interest in the Equipment and the Schedule has been assigned by Assignor to Assignee.

6. The addresses of the parties are as follows:

Assignor:

Citizens Leasing Corporation
c/o RBS Asset Finance, Inc.
480 Jefferson Boulevard, RJE 150
Warwick, RI 02886

Assignee:

MassMutual Asset Finance, Inc.
2 Hampshire Street
Foxboro, Massachusetts 02035

7. The terms and provisions of the Schedule and the assignments described above are more particularly set forth in the Lease Agreement, the Schedule and the assignment agreements and

are incorporated herein by reference.

8. 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.

IN WITNESS WHEREOF, the parties hereto have duly executed this Memorandum as of March 13, 2009.

ASSIGNOR: CITIZENS LEASING CORPORATION.

By: *Marybeth Corrente*
Marybeth Corrente, Vice President

STATE OF RHODE ISLAND

COUNTY OF PROVIDENCE

On March 13, 2009, before me personally appeared Marybeth Corrente, 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.

[NOTARIAL SEAL]

[Signature]
Notary Public
My commission expires: *12/1/09*

ASSIGNEE: MASSMUTUAL ASSET FINANCE LLC

By: _____
David J. Coutu, Senior Vice President

COMMONWEALTH OF MASSACHUSETTS

COUNTY OF NORFOLK

On March 13, 2009 before me personally appeared David J. Coutu, to me personally known, who being by me duly sworn says that he is the Senior Vice President of MassMutual Asset Finance LLC, and that he executed the foregoing instrument on behalf of said limited liability company by authority of its managers, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said limited liability company.

[NOTARIAL SEAL]

Notary Public
My commission expires:

incorporated herein by reference.

8. 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.

IN WITNESS WHEREOF, the parties hereto have duly executed this Memorandum as of March 13, 2009.

ASSIGNOR: CITIZENS LEASING CORPORATION

By: Marybeth Corrente, Vice President

STATE OF RHODE ISLAND

COUNTY OF PROVIDENCE

On March 13, 2009, before me personally appeared Marybeth Corrente, 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.

[NOTARIAL SEAL]

Notary Public
My commission expires:

ASSIGNEE: MASSMUTUAL ASSET FINANCE LLC

By: David J. Coutu, Senior Vice President

COMMONWEALTH OF MASSACHUSETTS

COUNTY OF NORFOLK

On March 13, 2009 before me personally appeared David J. Coutu, to me personally known, who being by me duly sworn says that he is the Senior Vice President of MassMutual Asset Finance LLC, and that he executed the foregoing instrument on behalf of said limited liability company by authority of its managers, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said limited liability company.

[NOTARIAL SEAL]

Rosemary Abbott
Notary Public
My commission expires:

