BALL JANIK LLP

ATTORNEYS

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RECORDATION NO. 21003 FILED

NOV 13 '97 3-50PM

LOUIS E. GITOMER
OF COUNSEL
(202) 466-6532

lgitomer@bjllp.com

NOV 13 3 50 PM '97

RECEIVED
SURFACE TRANSPORTATION
BOARD

November 13, 1997

Honorable Vernon A. Williams
Secretary
Surface Transportation Board
Washington, DC 20423

Dear Secretary Williams:

I have enclosed two originals of the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Lease Agreement, a primary document, dated as of March 7, 1997. We request that this document be given the next available recordation number.

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

Lessor:

GATX Third Aircraft Corporation
Four Embarcadero Center
San Francisco, CA 94111

Lessee:

MidAmerican Energy Company
P.O. Box 657
Des Moines, IA 50303

A description of the equipment covered by the Memorandum of Lease Agreement consists of 120 100-ton gondola cars as numbered in the Attachment.

Counterparts - [illegible]

A fee of $24.00 is enclosed. Please return one original to:

Louis E. Gitomer
Of Counsel
Ball Janik LLP
Suite 225
1455 F Street, N.W.
Washington, DC 20005

A short summary of the document to appear in the index follows: a Memorandum of Lease Agreement between GATX Third Aircraft Corporation, Four Embarcadero Center, San Francisco, CA 94111, and MidAmerican Energy Company, P.O. Box 657, Des Moines, IA 50303, covering 120 100-ton gondola cars as numbered in the Attachment.

Very Truly Yours,

Louis E. Gitomer

Attachments

	MIDAMERICAN ENERGY (TOTAL 120 CARS)					
	OLD	OLD		NEW	NEW	
	MARK	NUMBER		MARK	NUMBER	DELIVERY LOCATION
1	ARHX	1		GCCX	4001	CORNHUSKER-GRAND ISLAND, NE
2	ARHX	2		GCCX	4002	PROGRESS RAIL-NORTHPORT, NE
3	ARHX	4		GCCX	4004	PROGRESS RAIL-NORTHPORT, NE
4	ARHX	5		GCCX	4005	CORNHUSKER-GRAND ISLAND, NE
5	ARHX	6		GCCX	4006	CORNHUSKER-GRAND ISLAND, NE
6	ARHX	9		GCCX	4009	CORNHUSKER-GRAND ISLAND, NE
7	ARHX	12		GCCX	4012	CORNHUSKER-GRAND ISLAND, NE
8	ARHX	14		GCCX	4014	CORNHUSKER-GRAND ISLAND, NE
9	ARHX	17		GCCX	4017	CORNHUSKER-GRAND ISLAND, NE
10	ARHX	19		GCCX	4019	CORNHUSKER-GRAND ISLAND, NE
11	ARHX	20		GCCX	4020	CORNHUSKER-GRAND ISLAND, NE
12	ARHX	26		GCCX	4026	CORNHUSKER-GRAND ISLAND, NE
13	ARHX	27		GCCX	4027	PROGRESS RAIL-NORTHPORT, NE
14	ARHX	28		GCCX	4028	CORNHUSKER-GRAND ISLAND, NE
15	ARHX	30		GCCX	4030	CORNHUSKER-GRAND ISLAND, NE
16	ARHX	31		GCCX	4031	CORNHUSKER-GRAND ISLAND, NE
17	ARHX	33		GCCX	4033	CORNHUSKER-GRAND ISLAND, NE
18	ARHX	34		GCCX	4034	CORNHUSKER-GRAND ISLAND, NE
19	ARHX	38		GCCX	4038	CORNHUSKER-GRAND ISLAND, NE
20	ARHX	42		GCCX	4042	CORNHUSKER-GRAND ISLAND, NE
21	ARHX	43		GCCX	4043	CORNHUSKER-GRAND ISLAND, NE
22	ARHX	44		GCCX	4044	CORNHUSKER-GRAND ISLAND, NE
23	ARHX	48		GCCX	4048	CORNHUSKER-GRAND ISLAND, NE
24	ARHX	49		GCCX	4049	CORNHUSKER-GRAND ISLAND, NE
25	ARHX	50		GCCX	4050	CORNHUSKER-GRAND ISLAND, NE
26	ARHX	51		GCCX	4051	PROGRESS RAIL-NORTHPORT, NE
27	ARHX	53		GCCX	4053	CORNHUSKER-GRAND ISLAND, NE
28	ARHX	54		GCCX	4054	PROGRESS RAIL-NORTHPORT, NE
29	ARHX	58		GCCX	4058	CORNHUSKER-GRAND ISLAND, NE
30	ARHX	59		GCCX	4059	CORNHUSKER-GRAND ISLAND, NE
31	ARHX	60		GCCX	4060	CORNHUSKER-GRAND ISLAND, NE
32	ARHX	61		GCCX	4061	CORNHUSKER-GRAND ISLAND, NE
33	ARHX	63		GCCX	4063	PROGRESS RAIL-NORTHPORT, NE
34	ARHX	64		GCCX	4064	CORNHUSKER-GRAND ISLAND, NE
35	ARHX	65		GCCX	4065	CORNHUSKER-GRAND ISLAND, NE
36	ARHX	66		GCCX	4066	CORNHUSKER-GRAND ISLAND, NE
37	ARHX	69		GCCX	4069	CORNHUSKER-GRAND ISLAND, NE
38	ARHX	71		GCCX	4071	CORNHUSKER-GRAND ISLAND, NE
39	ARHX	72		GCCX	4072	CORNHUSKER-GRAND ISLAND, NE
40	ARHX	74		GCCX	4074	CORNHUSKER-GRAND ISLAND, NE
41	ARHX	77		GCCX	4077	CORNHUSKER-GRAND ISLAND, NE
42	ARHX	80		GCCX	4080	CORNHUSKER-GRAND ISLAND, NE
43	ARHX	81		GCCX	4081	CORNHUSKER-GRAND ISLAND, NE
44	ARHX	84		GCCX	4084	CORNHUSKER-GRAND ISLAND, NE

45	ARHX	85		GCCX	4085	CORNHUSKER-GRAND ISLAND, NE
46	ARHX	86		GCCX	4086	PROGRESS RAIL-NORTHPORT, NE
47	ARHX	87		GCCX	4087	PROGRESS RAIL-NORTHPORT, NE
48	ARHX	93		GCCX	4093	CORNHUSKER-GRAND ISLAND, NE
49	ARHX	96		GCCX	4096	CORNHUSKER-GRAND ISLAND, NE
50	ARHX	97		GCCX	4097	CORNHUSKER-GRAND ISLAND, NE
51	ARHX	101		GCCX	4101	CORNHUSKER-GRAND ISLAND, NE
52	ARHX	102		GCCX	4102	CORNHUSKER-GRAND ISLAND, NE
53	ARHX	109		GCCX	4109	CORNHUSKER-GRAND ISLAND, NE
54	ARHX	113		GCCX	4113	CORNHUSKER-GRAND ISLAND, NE
55	ARHX	114		GCCX	4114	CORNHUSKER-GRAND ISLAND, NE
56	ARHX	115		GCCX	4115	CORNHUSKER-GRAND ISLAND, NE
57	ARHX	118		GCCX	4118	CORNHUSKER-GRAND ISLAND, NE
58	ARHX	119		GCCX	4119	CORNHUSKER-GRAND ISLAND, NE
59	ARHX	120		GCCX	4120	CORNHUSKER-GRAND ISLAND, NE
60	ARHX	121		GCCX	4121	PROGRESS RAIL-NORTHPORT, NE
61	ARHX	124		GCCX	4124	CORNHUSKER-GRAND ISLAND, NE
62	ARHX	126		GCCX	4126	PROGRESS RAIL-NORTHPORT, NE
63	ARHX	127		GCCX	4127	PROGRESS RAIL-NORTHPORT, NE
64	ARHX	128		GCCX	4128	CORNHUSKER-GRAND ISLAND, NE
65	ARHX	129		GCCX	4129	CORNHUSKER-GRAND ISLAND, NE
66	ARHX	133		GCCX	4133	CORNHUSKER-GRAND ISLAND, NE
67	ARHX	137		GCCX	4137	CORNHUSKER-GRAND ISLAND, NE
68	ARHX	201		GCCX	4201	CORNHUSKER-GRAND ISLAND, NE
69	ARHX	204		GCCX	4204	CORNHUSKER-GRAND ISLAND, NE
70	ARHX	208		GCCX	4208	CORNHUSKER-GRAND ISLAND, NE
71	ARHX	212		GCCX	4212	CORNHUSKER-GRAND ISLAND, NE
72	ARHX	213		GCCX	4213	CORNHUSKER-GRAND ISLAND, NE
73	ARHX	214		GCCX	4214	CORNHUSKER-GRAND ISLAND, NE
74	ARHX	215		GCCX	4215	CORNHUSKER-GRAND ISLAND, NE
75	ARHX	216		GCCX	4216	CORNHUSKER-GRAND ISLAND, NE
76	ARHX	223		GCCX	4223	CORNHUSKER-GRAND ISLAND, NE
77	ARHX	224		GCCX	4224	CORNHUSKER-GRAND ISLAND, NE
78	ARHX	227		GCCX	4227	CORNHUSKER-GRAND ISLAND, NE
79	ARHX	229		GCCX	4229	CORNHUSKER-GRAND ISLAND, NE
80	ARHX	233		GCCX	4233	CORNHUSKER-GRAND ISLAND, NE
81	ARHX	235		GCCX	4235	CORNHUSKER-GRAND ISLAND, NE
82	ARHX	236		GCCX	4236	CORNHUSKER-GRAND ISLAND, NE
83	ARHX	237		GCCX	4237	CORNHUSKER-GRAND ISLAND, NE
84	ARHX	238		GCCX	4238	CORNHUSKER-GRAND ISLAND, NE
85	ARHX	239		GCCX	4239	CORNHUSKER-GRAND ISLAND, NE
86	ARHX	240		GCCX	4240	CORNHUSKER-GRAND ISLAND, NE
87	ARHX	244		GCCX	4244	CORNHUSKER-GRAND ISLAND, NE
88	ARHX	248		GCCX	4248	CORNHUSKER-GRAND ISLAND, NE
89	ARHX	249		GCCX	4249	CORNHUSKER-GRAND ISLAND, NE
90	ARHX	250		GCCX	4250	CORNHUSKER-GRAND ISLAND, NE
91	ARHX	253		GCCX	4253	CORNHUSKER-GRAND ISLAND, NE
92	ARHX	255		GCCX	4255	CORNHUSKER-GRAND ISLAND, NE
93	ARHX	265		GCCX	4265	PROGRESS RAIL-NORTHPORT, NE

94	ARHX	270		GCCX	4270	CORNHUSKER-GRAND ISLAND, NE
95	ARHX	272		GCCX	4272	CORNHUSKER-GRAND ISLAND, NE
96	ARHX	274		GCCX	4274	CORNHUSKER-GRAND ISLAND, NE
97	ARHX	282		GCCX	4282	CORNHUSKER-GRAND ISLAND, NE
98	ARHX	283		GCCX	4283	CORNHUSKER-GRAND ISLAND, NE
99	ARHX	286		GCCX	4286	CORNHUSKER-GRAND ISLAND, NE
100	ARHX	287		GCCX	4287	CORNHUSKER-GRAND ISLAND, NE
101	ARHX	289		GCCX	4289	CORNHUSKER-GRAND ISLAND, NE
102	ARHX	295		GCCX	4295	CORNHUSKER-GRAND ISLAND, NE
103	ARHX	305		GCCX	4305	CORNHUSKER-GRAND ISLAND, NE
104	ARHX	307		GCCX	4307	CORNHUSKER-GRAND ISLAND, NE
105	ARHX	314		GCCX	4314	CORNHUSKER-GRAND ISLAND, NE
106	ARHX	317		GCCX	4317	CORNHUSKER-GRAND ISLAND, NE
107	ARHX	318		GCCX	4318	CORNHUSKER-GRAND ISLAND, NE
108	ARHX	321		GCCX	4321	CORNHUSKER-GRAND ISLAND, NE
109	ARHX	324		GCCX	4324	CORNHUSKER-GRAND ISLAND, NE
110	ARHX	325		GCCX	4325	CORNHUSKER-GRAND ISLAND, NE
111	ARHX	326		GCCX	4326	CORNHUSKER-GRAND ISLAND, NE
112	ARHX	327		GCCX	4327	CORNHUSKER-GRAND ISLAND, NE
113	ARHX	329		GCCX	4329	CORNHUSKER-GRAND ISLAND, NE
114	ARHX	331		GCCX	4331	CORNHUSKER-GRAND ISLAND, NE
115	ARHX	335		GCCX	4335	CORNHUSKER-GRAND ISLAND, NE
116	ARHX	337		GCCX	4337	CORNHUSKER-GRAND ISLAND, NE
117	ARHX	341		GCCX	4341	CORNHUSKER-GRAND ISLAND, NE
118	ARHX	343		GCCX	4343	CORNHUSKER-GRAND ISLAND, NE
119	ARHX	344		GCCX	4344	CORNHUSKER-GRAND ISLAND, NE
120	ARHX	349		GCCX	4349	CORNHUSKER-GRAND ISLAND, NE

RECORDATION NO 21003 FILED

NOV 13 '97 3-50PM

MEMORANDUM OF LEASE AGREEMENT

THIS MEMORANDUM OF LEASE AGREEMENT (the "Memorandum") is made as of March 7, 1997 and is intended to evidence that certain Equipment Lease Agreement dated as of March 7, 1997 (the "Lease") between GATX THIRD AIRCRAFT CORPORATION, a Delaware corporation ("Lessor"), and MIDAMERICAN ENERGY COMPANY, an Iowa corporation ("Lessee"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board of the Department of Transportation under Section 49 of U.S.C. 11301. Lessor has the right to lease the railcars more fully described Appendix A hereto (the "Units"). Lessee leased from Lessor the Units at the rent and upon the terms and conditions provided in the Lease.

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum to be executed by their duly authorized representative as of the day and year first above written.

LESSOR:

GATX THIRD AIRCRAFT CORPORATION

By: Thomas C. Nord
Title: Vice President

LESSEE:

MIDAMERICAN ENERGY COMPANY

By: Paul E. Freund
Title: Manager, Fuel & Soil Crn

STATE OF CALIFORNIA)
) ss.:
COUNTY OF SAN FRANCISCO)

On this 1st day of April, 1997 before me personally appeared Thomas C. Nord, to me personally known, who being by me duly sworn, says that he is a Vice President of GATX Third Aircraft Corporation, that the foregoing instrument was signed and sealed 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.

NNA1 A.C. GAUL
COMM. # 1023528
Notary Public — California
SAN FRANCISCO COUNTY
My Comm. Expires APR 17, 1998 NNA1

Notary Public

[Notarial Seal]

My Commission expires 4/17/98.

STATE OF IOWA)
) ss.:
COUNTY OF SCOTT)

On this 24th day of March, 1997 before me personally appeared Paul E. Freund, to me personally known, who being by me duly sworn, says that he/~~she~~ is a Manager of MidAmerican Energy Company, that the foregoing instrument was signed ~~and sealed~~ on behalf of said corporation by authority of its Board of Directors, and he/~~she~~ acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

Carolyn K. Tubbs
Notary Public

[Notarial Seal]

My Commission expires December 12, 1998.

Appendix A

MIDAMERICAN ENERGY (TOTAL 120 CARS)

	OLD MARK	OLD NUMBER	NEW MARK	NEW NUMBER	DELIVERY LOCATION
1	ARHX	1	GCCX	4001	CORNHUSKER-GRAND ISLAND, NE
2	ARHX	2	GCCX	4002	PROGRESS RAIL-NORTHPORT, NE
3	ARHX	4	GCCX	4004	PROGRESS RAIL-NORTHPORT, NE
4	ARHX	5	GCCX	4005	CORNHUSKER-GRAND ISLAND, NE
5	ARHX	6	GCCX	4006	CORNHUSKER-GRAND ISLAND, NE
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35	ARHX	65	GCCX	4065	CORNHUSKER-GRAND ISLAND, NE
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52	ARHX	102		GCCX	4102	CORNHUSKER-GRAND ISLAND, NE
53	ARHX	109		GCCX	4109	CORNHUSKER-GRAND ISLAND, NE
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75	ARHX	216		GCCX	4216	CORNHUSKER-GRAND ISLAND, NE
76	ARHX	223		GCCX	4223	CORNHUSKER-GRAND ISLAND, NE
77	ARHX	224		GCCX	4224	CORNHUSKER-GRAND ISLAND, NE
78	ARHX	227		GCCX	4227	CORNHUSKER-GRAND ISLAND, NE
79	ARHX	229		GCCX	4229	CORNHUSKER-GRAND ISLAND, NE
80	ARHX	233		GCCX	4233	CORNHUSKER-GRAND ISLAND, NE
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116	ARHX	337		GCCX	4337	CORNHUSKER-GRAND ISLAND, NE
117	ARHX	341		GCCX	4341	CORNHUSKER-GRAND ISLAND, NE
118	ARHX	343		GCCX	4343	CORNHUSKER-GRAND ISLAND, NE
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120	ARHX	349		GCCX	4349	CORNHUSKER-GRAND ISLAND, NE