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June 10, 1998

Janice Fort
Surface Transportation Board
Recordation Office
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Washington D.C. 20423

RECEIVED
SURFACE TRANSPORTATION
BOARD

JUN 11 11 25 AM '98

RECORDATION NO. 20700-B FILED

JUN 11 '98 11-25 AM

Dear Janice,

Enclosed is an original plus 3 copies, all notarized. This is a Memorandum of Lease Extension between The Cit Group/Equipment Financing Inc. and Wisconsin Power and Light Company dated 6/8/98. Also, enclosed is a check made payable to: Surface Transportation Board.

After recording the document, please return the acknowledgment copy to my attention. I have enclosed a FED X air bill to return the results to me.

If you have any questions regarding the filing, please feel free to call me at 800-634-9738 ext. 20254.

Thank you for your prompt assistance.

Sincerely,

Rebecca Heisler
Administrator

enclosure

SURFACE TRANSPORTATION BOARD
WASHINGTON, D.C. 20423-0001

OFFICE OF THE SECRETARY

DATE:6/11/98

Rebecca Heisler
Lexis Document Services
801 Adlai Stevenson Drive
Springfield, Illinois 62703-4261

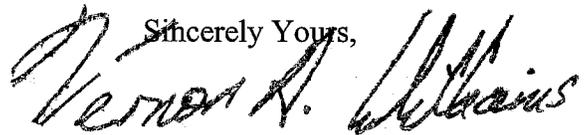
Dear Sir:

The enclosed document(s) was recorded pursuant to the provisions of 49 U.S.C. 11301

and 49 CFR 1177.3(c), on 6/11/98 at 11:25AM, and

assigned recordation number(s).20700-B.

Sincerely Yours,



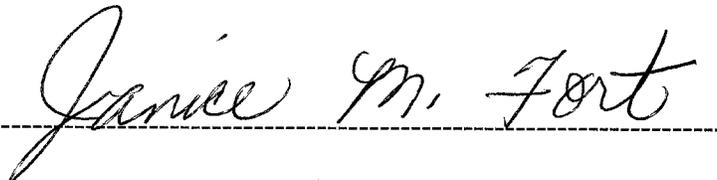
Vernon A. Williams

Enclosure(s)

26.00

\$-----The amount indicated at the left has been received in payment of a fee in connection with a document filed on the date shown. This receipt is issued for the amount paid. In the event of an error or any questions concerning this fee, you will receive a notification after the Surface Transportation Board has an opportunity to examine your document.

Signature-----



MEMORANDUM OF LEASE EXTENSION

JUN 11 '98

11-25 AM

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 8th day of June, 1998, is made by Wisconsin Power & Light Company, a Wisconsin corporation, with an address at 222 West Washington Avenue, P.O. Box 192, Madison, WI 53701-0192 (the "Lessee"), and The CIT Group/Equipment Financing, Inc., a New York corporation, with an address at 1211 Avenue of the Americas, New York, New York 10036, as assignee of JAIX Leasing Company (the "Lessor" and, together with the Lessee, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor and the Lessee entered into that certain Lease Extension Certificate (the "Certificate") dated as of June 8, 1998 covering the equipment listed on Schedule 1 hereto (the "Equipment") and extending a Railroad Equipment Lease originally dated as of June 1, 1997 (the "Lease");

WHEREAS, the Parties wish to show for the public record the existence of the aforesaid Certificate, and the respective interests therein of the Parties and accordingly the Parties have caused this memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Lessor hereby extends the Lease and confirms the lease of the Equipment to the Lessee in accordance with the terms and conditions of the Certificate, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

IN WITNESS WHEREOF, the undersigned has caused this Memorandum to be executed by a duly authorized officer as of the day and year first above written.

THE CIT GROUP/EQUIPMENT FINANCING, INC.,

By: [Signature]
Name: LAWRENCE LITTLEFIELD
Title: Vice President

WISCONSIN POWER & LIGHT COMPANY,

By: [Signature]
Name: WILLIAM D. NAQUEY
Title: President

SCHEDULE 1

Number of Cars and Car Description

Car Mark and Numbers

120 Aluminum BethGon Coalporters

WISX 5001-5120

STATE OF)
) SS:
COUNTY OF Nassau

On this 1st day of June, 1998 before me personally appears William D. Harvey to me personally known, who by me duly sworn, says that he/she is the President of WISCONSIN POWER & LIGHT COMPANY (the "Company"), that the foregoing instrument was signed on behalf of the said Company 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 the said Company.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal.

Sandra K. Turk
Notary Public

[SEAL]

My Commission expires: 6/21/98

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

On this 8th day of June, 1998 before me personally appears Lawrence E. Littlefield to me personally known, who by me duly sworn, says that he/she is the Vice-President of THE CIT GROUP/EQUIPMENT FINANCING, INC. (the "Company"), that the foregoing instrument was signed on behalf of the said Company 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 the said Company.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal.

Barbara Garner
Notary Public

[SEAL]

My Commission expires

BARBARA GARNER
Notary Public, State of New York
No. 01GA5065133
Qualified in Nassau County
Certificate Filed in New York County
Commission Expires Sept. 3, 1998