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BOARD

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JAN 5 '98 2-44PM

WRITER'S DIRECT DIAL NUMBER:
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December 22, 1997

BY HAND DELIVERY

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

Dear Sir:

I have enclosed an original and one copy of the document described below, to be recorded pursuant to Section 11303 of Title 49 of the U.S. Code.

This document is a Memorandum of Lease, a primary document, dated as of December 11, 1997.

The names and addresses of the parties to the document are as follows:

Lessor:
Union Pacific Railroad Company
1416 Dodge Street
Omaha, Nebraska 68179-0001

Lessee:
Chase Equipment Leasing, Inc.
One Chase Square - MC5
Rochester, New York 14643

A description of the equipment covered by the document is more fully described in Schedule A attached hereto.

A fee of $24 is enclosed. Please return the original and any extra copies not needed by the Surface Transportation Bond for recordation to:

12A:1277

John R. Tyler, Jr.
Nixon, Hargrave, Devans & Doyle LLP
P.O. Box 1051
Clinton Square
Rochester, New York 14603

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

The primary document is a Memorandum of Lease of Railroad Equipment between Union Pacific Railroad Company, having its principal place of business at 1416 Dodge Street, Omaha, Nebraska 68179-0001 (the "Lessor") and Chase Equipment Leasing, Inc., having its principal place of business at One Chase Square - MC5, Rochester, New York 14643 (the "Lessee") dated as of December 11, 1997. The Lease covers 1529 railcars more fully described on Schedule A attached hereto.

Very truly yours,

John R. Tyler, Jr.
Attorney for Chase Equipment Leasing, Inc.

JRT/bjs

RECORDATION NO 21140 FILED

JAN 5 '98 2-44 PM

MEMORANDUM OF LEASE
LEASE OF RAILROAD EQUIPMENT

THIS MEMORANDUM OF LEASE OF RAILROAD EQUIPMENT is intended to evidence the lease of Equipment, pursuant to the Equipment Schedule dated as of December 11, 1997 to the Lease Agreement dated as of December 11, 1997 (collectively the "Lease") between Chase Equipment Leasing, Inc., having its principal place of business at One Chase Square-MC5, Rochester, New York 14643 (the "Lessee"), and Union Pacific Railroad Company, a Utah Corporation (the "Lessor"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board of the United States Department of Transportation under Section 49 U.S.C. 11301, as amended. The Lessor has the right to lease the railcars, more fully described in Schedule A hereto (the "Items"). The Lessee leased from the Lessor all the Items at the rentals and upon the terms and conditions provided in the Lease.

IN WITNESS WHEREOF, the Lessor and the Lessee, each pursuant to due authority, have executed this Memorandum of Lease as of this 11th day of December, 1997.

LESSOR	LESSEE
UNION PACIFIC RAILROAD COMPANY	CHASE EQUIPMENT LEASING, INC.
By: _____	By: _____
John B. Larsen	Edward J. Perkowski
Title: Assistant Treasurer	Title: Executive Vice President

12A:60261

STATE OF NEW YORK
COUNTY OF MONROE

On this 16 day of December, 1997, before me personally appeared Edward J. Perkowski, to me personally known, who being by me duly sworn, says that he is the Executive Vice President of CHASE EQUIPMENT LEASING, INC., that the foregoing instrument was signed on behalf of said company by authority of its Board of Directors, and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.

(seal)

Kathleen M. Jones
Signature of Notary Public
My Commission expires _____

KATHLEEN M. JONES
Notary Public in the State of New York
Monroe County
Commission Expires March 3, 1998

STATE OF TEXAS
COUNTY OF DALLAS

On this 11th day of December, 1997, before me personally appeared John B. Larsen, to me personally known, who being by me duly sworn, says that he is the Assistant Treasurer of UNION PACIFIC RAILROAD COMPANY, that said instrument was signed 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.

(seal)

Pam Neuman
Signature of Notary Public
My Commission expires 7-16-01

PAM NEUMAN
MY COMMISSION EXPIRES
July 16, 2001

12A:60261

SCHEDULE A TO MEMORANDUM OF LEASE

UNION PACIFIC RAILROAD
Description of Equipment, Type, Numbers

AAR Type	Initial	Number	Count
Boxcars			
A402	CNW	162201	1
A402	MP	366795	1
A403	MP	269791	1
A406	MP	374686	1
A406	MP	374899	1
A406	UP	301104	1
A407	MP	367100	1
A407	MP	367511	1
A407	MP	367585	1
A407	MP	367589	1
A407	MP	367591	1
A407	MP	367595	1
A407	MP	367603	1
A407	MP	367609	1
A407	MP	367624	1
A407	MP	367626	1
A407	MP	367627	1
A407	MP	367664	1
A407	MP	367666	1
A407	MP	367695	1
A407	MP	367722	1
A407	MP	367742	1
A407	MP	367757	1
A407	MP	367794	1
A407	MP	367819	1
A407	MP	367829	1
A407	MP	367848	1
A407	MP	367867	1
A407	MP	367871	1
A407	MP	367873	1
A407	MP	367874	1
A407	MP	367878	1
A407	MP	367903	1
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A407	MP	368470	1
A407	MP	369193	1
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A435	MP	254726	1
A446	WP	65454	1
A446	WP	65462	1
A446	WP	65541	1
A446	WP	65613	1
A446	WP	65668	1
A602	UP	960960	1
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A603	MP	269724	1
A603	MP	269772	1
A603	MP	269811	1
A603	MP	269816	1
A603	MP	376051	1
A603	MP	376926	1
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			251

Covered Hoppers

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			141

Gondolas

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G519	MP	640490	1

Flatcars

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F243	SSW	87530	1
F243	SSW	87663	1
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F243	SSW	87746	1
F243	SSW	87790	1
F243	SSW	87810	1
F243	SSW	87823	1
F243	SSW	87904	1
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F243	SSW	88075	1
F243	SSW	88099	1
F243	SSW	88164	1
F243	SSW	88259	1
F243	SSW	88277	1
F243	SSW	88336	1
F343	SSW	87934	1
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Open Top Hoppers

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H350	CNW	63084	1
H350	CNW	135433	1
H350	CNW	135505	1
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Insulated Boxcars

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Autoracks

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