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April 15, 1999

RECORDATION NO. 22115 FILED
APR 15 '99 11-50AM

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 March 30, 1999.

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

Lessee:

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

Lessor:

Chase Equipment Leasing, Inc.
One Chase Square – MC5
Rochester, New York 14643

The equipment covered by the document is described in Schedule A attached hereto.

R289791.1

A fee of $26.00 is enclosed. Please return the original and any extra copies not needed by the Surface Transportation Board for recordation to:

Jilann C. Power, Paralegal
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 "Lessee") and Chase Equipment Leasing, Inc., having its principal place of business at One Chase Square --MC5, Rochester, New York 14643 (the "Lessor") dated as of March 30, 1999. The Lease covers railcars more fully described on Schedule A attached hereto.

Very truly yours,

Jilann C. Power, Paralegal

JCP/lal
Enclosure

RECORDATION NO. 22115 FILED
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EXHIBIT C

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 March 30, 1999 to the Lease Agreement dated as of March 30, 1999 (collectively the "Lease") between Chase Equipment Leasing, Inc., having its principal place of business at One Chase Square MC-5, Rochester, New York 14643 (the "Lessor"), and Union Pacific Railroad Company, a Delaware Corporation (the "Lessee"), 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 30th day of March, 1999.

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

R285084.3

STATE OF NEW YORK
COUNTY OF MONROE

On 30th day of March, 1999, 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)

DWIGHT R. COLLIN
Notary Public, State of New York
No. 02CO5761595
Qualified in Monroe County
Certificate Filed in Monroe County
Commission Expires Oct. 31, 2000

Signature of Notary Public
My Commission expires 10/31/2000

STATE OF NEBRASKA
COUNTY OF DOUGLAS

On this 30th day of March, 1999, 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)

GENERAL NOTARY-State of Nebraska
SHERYL L ALVEY
My Comm. Exp. Oct. 28, 2002

Signature of Notary Public
My Commission expires 10-28-2002

SCHEDULE A
Union Pacific Railroad
Ballast Car List

UML Car Type	AAR Desc.	Old #	New #	Count
M	150 UP	901867 UP	919000	1
M	150 UP	901971 UP	919001	2
M	150 UP	901861 UP	919002	3
M	150 UP	901859 UP	919003	4
M	150 UP	901972 UP	919004	5
M	150 UP	901891 UP	919005	6
M	150 UP	901978 UP	919006	7
M	150 UP	901966 UP	919007	8
M	150 UP	901954 UP	919008	9
M	150 UP	901957 UP	919009	10
M	150 UP	901885 UP	919010	11
M	150 UP	901872 UP	919011	12
M	150 UP	901865 UP	919012	13
M	150 UP	901880 UP	919013	14
M	150 UP	901962 UP	919014	15
M	150 UP	901864 UP	919015	16
M	150 UP	901856 UP	919016	17
M	150 UP	901858 UP	919017	18
M	150 UP	901982 UP	919018	19
M	150 UP	901889 UP	919019	20
M	150 UP	901981 UP	919020	21
M	150 UP	901958 UP	919021	22
M	150 UP	901851 UP	919022	23
M	150 UP	901874 UP	919023	24
M	150 UP	901895 UP	919024	25
M	150 UP	901878 UP	919025	26
M	150 UP	901879 UP	919026	27
M	150 UP	901887 UP	919027	28
M	150 UP	901886 UP	919028	29
M	150 UP	901950 UP	919029	30
M	150 UP	901875 UP	919030	31
M	150 UP	901969 UP	919031	32
M	150 UP	901976 UP	919032	33
M	150 UP	901983 UP	919033	34
M	150 UP	901857 UP	919034	35
M	150 UP	901956 UP	919035	36
M	150 UP	901852 UP	919036	37
M	150 UP	901897 UP	919037	38
M	150 UP	901952 UP	919038	39
M	150 UP	901871 UP	919039	40
M	150 UP	901873 UP	919040	41
M	150 UP	901959 UP	919041	42
M	150 UP	901961 UP	919042	43
M	150 UP	901869 UP	919043	44
M	150 UP	901883 UP	919044	45
M	150 UP	901888 UP	919045	46
M	150 UP	901854 UP	919046	47
M	150 UP	901855 UP	919047	48
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M	150 UP	901881 UP	919049	50

M	150	UP	901898	UP	919050	51
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M	150	UP	901877	UP	919052	53
M	150	UP	901882	UP	919053	54
M	150	UP	901967	UP	919054	55
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M	150	UP	901870	UP	919071	72
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M	150	UP	901964	UP	919073	74
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M	150	UP	901884	UP	919075	76
M	150	UP	901965	UP	919076	77
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M	150	UP	901105	UP	919145	84
M	150	UP	901545	UP	919152	85
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M	150	UP	901479	UP	919167	97
M	150	UP	901425	UP	919168	98
M	150	UP	901010	UP	919169	99
M	150	MP	16640	UP	919546	100
M	150	MP	16211	UP	919548	101
M	150	MP	16307	UP	919549	102

Union Pacific Railroad
Ballast Car List

M	150 MP	16686 UP	919550	103
M	150 MP	16533 UP	919551	104
M	150 MP	16311 UP	919586	105
M	150 MP	16818 UP	919587	106
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Ballast Car List

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M	150	MP	16673	UP	919851	854
M	150	MP	16844	UP	919852	855
M	150	UP	901126	UP	919267	856
M	150	UP	901238	UP	919276	857
M	150	UP	901335	UP	919255	858
M	150	UP	901165	UP	919273	859
M	150	MP	16863	UP	919752	860
M	150	MP	16685	UP	919799	861
M	150	MP	16634	UP	919814	862
M	150	MP	16440	UP	919815	863
M	150	MP	16169	UP	919839	864
M	150	MP	16706	UP	919929	865
M	150	MP	16147	UP	919930	866
M	150	UP	16113	UP	919939	867
M	150	UP	901518	UP	919316	868
M	150	UP	901515	UP	919317	869
M	150	UP	901536	UP	919322	870
M	150	UP	901015	UP	919334	871
M	150	MP	16238	UP	919861	872
M	150	MP	16568	UP	919924	873
M	150	MP	16186	UP	919936	874
M	150	MP	16012	UP	919937	875
M	150	MP	16608	UP	919938	876
M	150	MP	16709	UP	919940	877
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M	150	MP	16382	UP	919943	879
M	150	MP	16570	UP	919951	880
M	150	MP	16092	UP	919968	881
M	150	UP	901174	UP	919319	882

M	150 UP	901075 UP	919320	883
M	150 MP	16096 UP	919935	884
M	150 MP	16507 UP	919942	885
M	150 MP	16335 UP	919946	886
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M	150 MP	16278 UP	919967	889
M	150 UP	901039 UP	919331	890
M	150 UP	901492 UP	919332	891
M	150 UP	901098 UP	919333	892
M	150 MP	16065 UP	919964	893
M	150 MP	16696 UP	919965	894
M	150 MP	16651 UP	919966	895
M	150 UP	901366 UP	919318	896
M	150 UP	901537 UP	919325	897
M	150 UP	901114 UP	919327	898
M	150 UP	901506 UP	919328	899
M	150 UP	901348 UP	919329	900
M	150 MP	16253 UP	919957	901
M	150 MP	16493 UP	919958	902
M	150 MP	16426 UP	919959	903
M	150 MP	16530 UP	919961	904
M	150 MP	16386 UP	919962	905
M	150 MP	16817 UP	919963	906
M	150 MP	16808 UP	919973	907
M	150 MP	16187 UP	919979	908
M	150 MP	16488 UP	919986	909
M	150 UP	901032 UP	919324	910
M	150 UP	901147 UP	919326	911
M	150 UP	901534 UP	919340	912
M	150 UP	901152 UP	919342	913
M	150 UP	901356 UP	919343	914
M	150 MP	16061 UP	919982	915
M	150 MP	16378 UP	919983	916
M	150 MP	16777 UP	919984	917
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M	150 MP	16326 UP	919989	919
M	150 MP	16148 UP	919990	920
M	150 MP	16144 UP	919995	921
M	150 UP	901498 UP	919337	922
M	150 UP	901375 UP	919338	923
M	150 UP	901109 UP	919339	924
M	150 UP	901158 UP	919344	925
M	150 UP	901332 UP	919350	926
M	150 UP	901026 UP	919353	927
M	150 MP	16674 UP	919975	928
M	150 MP	16886 UP	919977	929
M	150 MP	16575 UP	919981	930
M	150 MP	16714 UP	919987	931
M	150 MP	16209 UP	919988	932
M	150 MP	16263 UP	919994	933
M	150 MP	16730 UP	919996	934

M	150	MP	16805 UP	919997	935
M	150	MP	16149 UP	919999	936
M	150	MP	16276 UP	920009	937
M	150	MP	16758 UP	920016	938
M	150	MP	16007 UP	920018	939
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M	150	UP	901581 UP	919351	941
M	150	UP	901526 UP	919352	942
M	150	UP	901194 UP	919357	943
M	150	UP	901074 UP	919358	944
M	150	UP	901560 UP	919366	945
M	150	MP	16323 UP	919980	946
M	150	MP	16635 UP	920000	947
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M	150	MP	16647 UP	920012	951
M	150	MP	16559 UP	920013	952
M	150	MP	16453 UP	920014	953
M	150	MP	16258 UP	920015	954
M	150	MP	16581 UP	920017	955
M	150	MP	16213 UP	920020	956
M	150	MP	16562 UP	920021	957
M	150	MP	16243 UP	920042	958
M	150	UP	901066 UP	919346	959
M	150	UP	901017 UP	919347	960
M	150	UP	901328 UP	919348	961
M	150	UP	901096 UP	919349	962
M	150	UP	901439 UP	919356	963
M	150	UP	901192 UP	919359	964
M	150	UP	901274 UP	919363	965
M	150	UP	901210 UP	919364	966
M	150	MP	16870 UP	920007	967
M	150	MP	16698 UP	920011	968
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M	150	MP	16131 UP	920028	971
M	150	MP	16800 UP	920029	972
M	150	MP	16196 UP	920030	973
M	150	MP	16752 UP	920031	974
M	150	MP	16370 UP	920032	975
M	150	MP	16907 UP	920033	976
M	150	MP	16441 UP	920037	977
M	150	MP	16746 UP	920041	978
M	150	UP	901179 UP	919354	979
M	150	UP	901510 UP	919355	980
M	150	UP	901198 UP	919365	981
M	150	UP	901016 UP	919370	982
M	150	UP	901452 UP	919371	983
M	150	UP	901546 UP	919372	984
M	150	UP	901445 UP	919375	985
M	150	UP	901570 UP	919376	986

M	150	UP	901349 UP	919382	987
M	150	UP	901092 UP	919383	988
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M	150	MP	16452 UP	920024	991
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M	150	MP	16482 UP	920065	1002
M	150	MP	16414 UP	920066	1003
M	150	MP	16771 UP	920069	1004
M	150	MP	16224 UP	920070	1005
M	150	MP	16511 UP	920071	1006
M	150	MP	16411 UP	920087	1007
M	150	MP	16668 UP	920088	1008
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M	150	UP	901143 UP	919391	1014
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M	150	MP	16829 UP	920093	1021
M	150	MP	16819 UP	920101	1022
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M	150	MP	16680 UP	920106	1026
M	150	MP	16199 UP	920107	1027
M	150	MP	16221 UP	920108	1028
M	150	UP	901083 UP	919377	1029
M	150	UP	901058 UP	919378	1030
M	150	UP	901014 UP	919386	1031
M	150	MP	16723 UP	920051	1032
M	150	MP	16127 UP	920055	1033
M	150	MP	16846 UP	920078	1034
M	150	MP	16881 UP	920080	1035
M	150	MP	16004 UP	920085	1036
M	150	MP	16404 UP	920102	1037
M	150	UP	901472 UP	919361	1038

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M	150	UP	901578 UP	919369	1039
M	150	UP	901235 UP	919379	1040
M	150	UP	901573 UP	919381	1041
M	150	UP	901583 UP	919384	1042
M	150	MP	16586 UP	919992	1043
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M	150	MP	16167 UP	920077	1046
M	150	MP	16185 UP	920079	1047
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M	150	MP	16873 UP	920097	1051
M	150	MP	16045 UP	920098	1052
M	150	MP	16099 UP	920111	1053
M	150	MP	16791 UP	920113	1054
M	150	MP	16098 UP	920115	1055
M	150	MP	16600 UP	920136	1056
M	150	MP	16547 UP	920137	1057
M	150	UP	901173 UP	919405	1058
M	150	UP	901465 UP	919406	1059
M	150	MP	16063 UP	920130	1060
M	150	MP	16188 UP	920132	1061
M	150	UP	901186 UP	919407	1062
M	150	UP	901103 UP	919392	1063
M	150	MP	16010 UP	920135	1064
M	150	MP	16445 UP	920131	1065
M	150	UP	901433 UP	919409	1066
M	150	MP	16154 UP	920124	1067
M	150	MP	16014 UP	920134	1068
M	150	UP	901073 UP	919399	1069
M	150	MP	16116 UP	920121	1070
M	150	UP	901090 UP	919403	1071
M	150	UP	901048 UP	919408	1072
M	150	MP	16831 UP	920125	1073
M	150	MP	16515 UP	920126	1074
M	150	MP	16366 UP	920127	1075
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M	150	UP	901122 UP	919393	1078
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M	150	UP	901301 UP	919398	1080
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M	150	UP	901129 UP	919394	1086
M	150	UP	901234 UP	919395	1087
M	150	UP	901185 UP	919396	1088
M	150	UP	901025 UP	919400	1089
M	150	UP	901166 UP	919401	1090

M	150 UP	901072 UP	919402	1091
M	150 UP	901169 UP	919416	1092
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M	150 MP	16321 UP	920119	1094
M	150 MP	16275 UP	920120	1095
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M	150 UP	901574 UP	919388	1103
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M	150 MP	16637 UP	920094	1105
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M	150 MP	16833 UP	920096	1107
M	150 MP	16584 UP	920036	1108
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M	150 UP	901021 UP	919413	1116
M	150 UP	901245 UP	919414	1117
M	150 MP	16011 UP	920143	1118
M	150 MP	16117 UP	920019	1119
M	150 UP	901351 UP	919380	1120
M	150 MP	16344 UP	920091	1121
M	150 MP	16165 UP	920100	1122
M	150 MP	16138 UP	920109	1123
M	150 MP	16896 UP	920110	1124
M	150 MP	16827 UP	920112	1125
M	150 MP	16309 UP	920114	1126
M	150 MP	16420 UP	920116	1127
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M	150 MP	16496 UP	920147	1131
M	150 MP	16782 UP	920140	1132
M	150 UP	901572 UP	919417	1133
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M	150 MP	16332 UP	920155	1135
M	150 MP	16794 UP	920156	1136
M	150 UP	901106 UP	919422	1137
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M	150 MP	16159 UP	920167	1139
M	150 MP	16447 UP	920161	1140
M	150 MP	16075 UP	920162	1141
M	150 MP	16354 UP	920163	1142

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M	150	MP	16558	UP	919978	1148
M	150	UP	901357	UP	919419	1149
M	150	UP	901487	UP	919420	1150
M	150	UP	901516	UP	919421	1151
M	150	MP	16401	UP	920168	1152
M	150	MP	16139	UP	920166	1153
M	150	MP	16862	UP	920141	1154
M	150	MP	16164	UP	920157	1155
M	150	MP	16093	UP	920158	1156
M	150	MP	16755	UP	920138	1157
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M	150	UP	901263	UP	919424	1159
M	150	MP	16459	UP	920169	1160
M	150	MP	16020	UP	920170	1161
M	150	MP	16524	UP	920171	1162
M	150	MP	16044	UP	920179	1163
M	150	MP	16142	UP	920185	1164
M	150	MP	16721	UP	920189	1165
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M	150	MP	16126	UP	920184	1171
M	150	MP	16267	UP	920174	1172
M	150	MP	16624	UP	920181	1173
M	150	UP	901006	UP	919425	1174
M	150	UP	901160	UP	919426	1175
M	150	UP	901458	UP	919428	1176
M	150	MP	16367	UP	920193	1177
M	150	MP	16119	UP	920178	1178
M	150	MP	16216	UP	920182	1179
M	150	MP	16230	UP	920172	1180
M	150	MP	16255	UP	920173	1181
M	150	MP	16472	UP	920192	1182
M	150	MP	16751	UP	920194	1183
M	150	MP	16438	UP	920186	1184
M	150	MP	16869	UP	920188	1185
M	150	MP	16768	UP	920195	1186
M	150	UP	901499	UP	919430	1187
M	150	UP	901595	UP	919367	1188
M	150	MP	16157	UP	920177	1189
M	150	MP	16525	UP	920176	1190
M	150	MP	16716	UP	920187	1191
M	150	MP	16732	UP	920175	1192
M	150	MP	16821	UP	920180	1193
M	150	UP	901512	UP	919431	1194

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M	150	UP	901391 UP	919432	1195
M	150	MP	16541 UP	920197	1196
M	150	MP	16017 UP	920198	1197
M	150	MP	16272 UP	920196	1198
M	150	MP	16703 UP	920199	1199
M	150	UP	901464 UP	919231	1200

Totals	1,200	1,200