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VASCO H. MORAIS, JR.
GENERAL COUNSEL AND SECRETARY

0100619027 (5)

1883-A+B

April 26, 1995

MAY - 8 1995

RECORDATION COMMISSION

Recordation No. 18083 and -A and -B Thereto

Dear Mr. Williams:

On behalf of ATEL Cash Distribution Fund IV, L.P., a California limited partnership, I submit for filing and recording under 49 U.S.C. Section 11303 and the regulations promulgated thereunder, counterparts of two documents relating to ICC Recordation No. 18083, first a secondary document, not previously recorded, entitled Memorandum of Lease and Assignment, to be recorded under -A thereto, and a second related secondary document, not previously recorded, entitled Security Agreement to be recorded under -B.

1. The parties to the Memorandum of Lease and Assignment ("Lease and Assignment"), executed as of 4/5, 1995, to be recorded under -A to Recordation No. 18083, are:

- Midwest Power Systems, Inc. - LESSEE
666 Grand Avenue
Des Moines, IA 50303
- General American Transportation Corporation - LESSOR/SELLER
120 South Riverside Plaza
Chicago, IL 60606
- ATEL Cash Distribution Fund IV, L.P. - SUCCESSOR LESSOR/
235 Pine Street, 6th Floor BUYER
San Francisco, CA 94104

The said Lease covers the leasing by the Lessor to the Lessee of some one hundred twenty-nine (129) Five-Pocketed Rapid Discharge Coal Hopper Cars as identified in Exhibit A thereto. The Assignment assigns all right, title and interest of Assignor to Assignee in, to and under the above Lease and all the equipment covered by the Lease.

A short summary of the Lease and Assignment to appear in the ICC Index is as follows:

"Lease and Assignment of 129 Five-Pocketed Rapid Discharge Coal Hopper Cars."

2. The parties to the Memorandum of Security Agreement ("Security Agreement"), to be recorded under -B, are:

- ATEL Cash Distribution Fund IV, L.P. - ASSIGNOR/DEBTOR
235 Pine Street, 6th Floor
San Francisco, CA 94104
- Sun Life Insurance Company of America - ASSIGNEE/SECURED
1 SunAmerica Center, Century City PARTY
Los Angeles, CA 90067-6022
Attn: SunAmerica Corporate Finance

The aforesaid Security Agreement assigns all right, title and interest of Assignor to Assignee in the rents due under the Lease, and as security for the receipt of such rent payments, in, to and under the above Lease and the equipment leased thereunder, and the said Assignment of Lease should be recorded under -B of Recordation No. 18083.

The equipment covered by the Security Agreement is all the equipment covered by the Lease.

A short summary of the Security Agreement to appear in the ICC Index is as follows:

“Assignment for Security of above assigned Lease and Equipment”

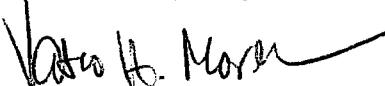
Please index separately the name of the Lessee and the two above-mentioned Assignees in the ICC “Vendee/Assignee” Index Book (“white pages”) as follows:

1. Index under Midwest Power Systems, Inc. (as successor in interest to Midwest Energy Services Company) saying, “See Recordation No. _____.”
- No. _____ 2. Index under ATEL Cash Distribution Fund IV, L.P. saying, “See Recordation No. _____.”
- No. _____ 3. Index under Sun Life Insurance Company of America saying, “See Recordation No. _____.”

Enclosed is a check in the amount of thirty-six (\$36.00) dollars in payment of the filing fees.

Once the filings have been made, please return to bearer the stamped counterpart(s) of the documents not required for filing purposes, together with the fee receipt, the letter from the ICC acknowledging the filings, and the two extra copies of this letter of transmittal.

Very truly yours,
ATEL Leasing Corporation


Vasco H. Morais
General Counsel

Honorable Vernon Williams
Secretary
Interstate Commerce Commission
12th & Constitution Ave. NW
Washington, DC 20423

Enclosures

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RECORDATION NO. 18083-ATB
FILED 1995
MAY - 8 1995 11:00 AM
PUBLIC UTILITY COMMISSION

CERTIFICATE OF AUTHENTICITY

I, Vasco H. Morais, General Counsel and Secretary to ATEL FINANCIAL CORPORATION ("ATEL") do hereby certify that the following enclosed documents attached hereto and identified below are correct and complete copies of the originals:

1. Memorandum of Lease and Assignment of Car Service Contract No. 9864 dated November 30, 1990 between General American Transportation Corporation as Seller and ATEL Cash Distribution Fund IV, L.P. as Buyer executed as of April 5, 1995; and
2. Memorandum of Security Agreement dated December 1, 1994 between ATEL Cash Distribution Fund IV, L.P. as Debtor and Sun Life Insurance Company as Secured Party executed as of April 26, 1995.

Certified by:
ATEL FINANCIAL CORPORATION

By: Vasco H. Morais
Vasco H. Morais
General Counsel and
Secretary

Date: May 2nd, 1995

STATE OF California }
COUNTY OF San Francisco } ss.

On 5/2/95 before me, the undersigned officer, personally appeared Vasco H. Morais, personally known to me, proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is subscribed to this instrument and acknowledged to me that he executed the same in his authorized capacity(ies), and that by his signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

(Notarial Seal)

certauth.frm



Janelle Kinney
Notary Public

My Commission expires: 6/26/98

RECORDATION NO. 18083-B
FILED 1425
MAY - 8 1995 11:20 AM
STATE COMMERCE COMMISSION

MEMORANDUM OF SECURITY AGREEMENT

On December 1, 1994, ATEL Cash Distribution Fund IV, L.P., a California limited partnership, with its chief place of business located at 235 Pine Street, 6th Floor, San Francisco, CA 94104 ("Debtor") and Sun Life Insurance Company of America, an Arizona corporation with a representative office in Houston, Texas, whose address for notice is 1 SunAmerica Center, Century City, Los Angeles, CA 90067-6022, Attn: SunAmerica Corporate Finance ("Secured Party") entered into a Security Agreement;

WHEREBY Debtor granted to Secured Party a security interest in and general lien upon the Lease (as defined below) and the equipment leased under the Lease by Debtor as successor Lessor to Midwest Power Systems, Inc., an Iowa corporation (as successor in interest by merger and assignment of Midwest Energy Services Company, an Iowa corporation) ("Lessee") pursuant to a Car Service Contract 9864 dated as of November 30, 1990 between Debtor and Lessee and Rider No. 1 dated as of November 30, 1990 (the Car Service Contract and the Rider No. 1, collectively, the "Lease").

Executed as of April 26, 1995.

Debtor:
ATEL Cash Distribution Fund IV, L.P.

By: [Signature]

Title: Executive Vice President of ATEL Financial Corporation its. general partner

STATE OF California }
COUNTY OF San Francisco }

ss.

On 4/26/95 before me, the undersigned officer, personally appeared Dean Cash, " personally known to me " proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is subscribed to this instrument and acknowledged to me that he executed the same in his authorized capacity(ies), and that by his signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

(Notarial Seal)



[Signature]
Notary Public

My Commission expires: 6/26/98