RECORDATION NO. 25514 FILED

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SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
URBAN A. LESTER

March 23, 2005

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

Re: GATX Trust No. 2005-1C

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Equipment Lease Agreement (GATX Trust No. 2005-1C), dated as of March 23, 2005, a primary document as defined in the Board's Rules for the Recordation of Documents.

The names and addresses of the parties to the enclosed document are:

Lessor: Wells Fargo Bank Northwest, National Association
299 South Main Street, 12th Floor
Salt Lake City, Utah 84111

Lessee: GATX Financial Corporation
500 West Monroe Street
Chicago, Illinois 60661

A description of the railroad equipment covered by the enclosed document is:

1,376 railcars within the series:

CRGX 029464 – CRGX 029475 (inclusive)
GACX 000258 – GACX 000333
GACX 010367 – GACX 010459 (inclusive)
GACX 010936 – GACX 010950 (inclusive)
GACX 012124 – GACX 012169 (inclusive)
GATX 012776 – GATX 012779 (inclusive)
GATX 012782 – GATX 012783 (inclusive)
GATX 025875 – GATX 025910
GATX 032991 – GATX 033000 (inclusive)
GATX 035463 – GATX 035486 (inclusive)
GATX 051649 – GATX 051650 (inclusive)
GATX 051671 – GATX 051690 (inclusive)
GATX 072105 – GATX 072121 (inclusive)
GATX 072584 – GATX 072585 (inclusive)
GATX 072632
GATX 074801 – GATX 074824 (inclusive)
GATX 091330 – GATX 091333 (inclusive)
GATX 200181 – GATX 202321
GPLX 000500 – GPLX 000714
GPLX 001092 – GPLX 001141
GPLX 077498 – GPLX 077554

as more particularly set forth in the equipment schedule attached to the document.

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

Memorandum of Equipment Lease Agreement (GATX Trust No. 2005-1C).

Also enclosed is a check in the amount of $32.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/anm
Enclosures

MEMORANDUM OF EQUIPMENT LEASE AGREEMENT
(GATX TRUST NO. 2005-1C)

THIS MEMORANDUM OF EQUIPMENT LEASE AGREEMENT (GATX TRUST NO. 2005-1C) made and entered into on March 23, 2005 between **WELLS FARGO BANK NORTHWEST, NATIONAL ASSOCIATION**, not in its individual capacity but solely as Owner Trustee under the Trust Agreement, as Lessor (**"Lessor"**) and **GATX FINANCIAL CORPORATION**, a Delaware corporation, as Lessee (**"Lessee"**).

W I T N E S S E T H:

The undersigned have entered into that certain Equipment Lease Agreement (GATX Trust No. 2005-1C) (the **"Lease Agreement"**), dated as of March 23, 2005, whereby the Lessor has agreed to lease to the Lessee and the Lessee has agreed to lease from the Lessor assorted railroad tank cars and hopper cars (collectively, **"Equipment"**), described in the Memorandum of Lease Supplement No. 1 to Equipment Lease Agreement (GATX Trust No. 2005-1C), dated as of March 23, 2005 which is being filed with the Surface Transportation Board concurrently herewith.

For the purposes of facilitating the execution of this memorandum, this memorandum may be executed simultaneously in any number of counterparts, each of which counterparts shall be deemed to be an original, and all of which counterparts shall constitute but one and the same instrument.

Capitalized terms used herein and not otherwise defined shall have the meanings assigned thereto in Appendix A to the Lease Agreement.

* * *

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SURFACE TRANSPORTATION BOARD

IN WITNESS WHEREOF, the parties have each caused this Memorandum to be duly executed by their respective officers duly authorized as of the date hereof.

WELLS FARGO BANK NORTHWEST, NATIONAL ASSOCIATION, not in its individual capacity but solely as Owner Trustee

By:_____
Name: Brett R. King
Title Vice President

GATX FINANCIAL CORPORATION

By:_____
Name:
Title

IN WITNESS WHEREOF, the parties have each caused this Memorandum to be duly executed by their respective officers duly authorized as of the date hereof.

WELLS FARGO BANK NORTHWEST, NATIONAL ASSOCIATION, not in its individual capacity but solely as Owner Trustee

By:_____
Name:
Title

GATX FINANCIAL CORPORATION

By: William J. Hasek
Name:
Title William J. Hasek
Vice President & Treasurer

STATE OF UTAH)
COUNTY OF SALT LAKE)

On this 22 day of March, 2005 before me personally appeared Brett R. King, to me personally known, who being duly sworn, says that he is the Vice President of Wells Fargo Bank Northwest, National Association, that said instrument was signed 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.

Notary Public

My commission expires:_____

NOTARY PUBLIC
ELIZABETH A. DURFEE
299 South Main Street, 12th Flr
Salt Lake City, UT 84111
My Commission Expires Nov. 22, 2007
State of Utah

STATE OF ILLINOIS)
)
COUNTY OF COOK)

On this 23rd day of March, 2005 before me personally appeared William J. Hasek, to me personally known, who being duly sworn, says that he is the Treasurer of GATX Financial Corporation, 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.

"OFFICIAL SEAL"
MARY ANN BUBAN
Notary Public, State of Illinois
My Commission Expires Dec. 8, 2007

Mary Ann Buban
Notary Public

My commission expires: December 8, 2007

TRUST C

RAILCAR ID

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GACX010949	GATX201788	GATX201901
GACX010950	GATX201789	GATX201902
GATX025875	GATX201790	GATX201903
GATX025876	GATX201791	GATX201904
GATX025877	GATX202083	GATX201905
GATX025878	GATX202084	GATX201906
GATX025879	GATX202085	GATX201907
GATX025880	GATX202086	GATX201908
GATX025881	GATX202087	GATX201909
GATX025882	GATX202088	GATX201910
GATX025883	GATX202089	GATX201911
GATX025884	GATX202090	GATX201912
GATX025885	GATX202091	GATX201913
GATX025886	GATX202092	GATX201914
GATX025889	GATX202093	GATX201915
GATX025890	GATX202094	GATX201916
GATX025891	GATX202095	GATX201947
GATX025892	GATX202096	GATX201948
GATX025893	GATX202097	GATX201949
GATX025894	GATX202098	GATX201950
GATX025895	GATX202099	GATX201951
GATX025896	GATX202100	GATX201971
GATX025898	GATX202101	GATX201972
GATX025901	GATX202102	GATX201973
GATX025902	GATX202103	GATX201974
GATX025903	GATX202104	GATX201975
GATX025904	GATX202105	GATX201976
GATX025905	GATX202106	GATX201977
GATX025906	GATX202107	GATX201978
GATX025907	GATX202108	GATX201979
GATX025908	GATX202109	GATX201980
GATX025909	GATX202110	GATX201981
GATX025910	GATX202111	GATX201982
GATX012776	GATX202112	GATX201983
GATX012777	GATX202113	GATX201984
GATX012778	GATX202114	GATX201985
GATX012779	GATX202115	GATX201986
GATX012782	GATX202116	GATX201987
GATX012783	GATX202117	GATX035463
GATX072632	GATX202118	GATX035464
GATX074801	GATX202119	GATX035465
GATX074802	GATX202120	GATX035466

GATX074803	GATX202121	GATX035467
GATX074804	GATX202122	GATX035468
GATX074805	GATX202123	GATX035469
GATX074806	GATX202124	GATX035470
GATX074807	GATX202125	GATX035471
GATX074808	GATX202126	GATX035472
GATX074809	GATX202127	GATX035473
GATX074810	GATX202128	GATX035474
GATX074811	GATX202129	GATX035475
GATX074812	GATX202130	GATX035476
GATX074813	GATX202131	GATX035477
GATX074814	GATX202132	GATX035478
GATX074815	GATX202133	GATX035479
GATX074816	GATX202134	GATX035480
GATX074817	GATX202135	GATX035481
GATX074818	GATX202136	GATX035482
GATX074819	GATX202137	GATX035483
GATX074820	GATX202138	GATX035484
GATX074821	GATX202139	GATX035485
GATX074822	GATX202140	GATX035486
GATX074823	GATX202141	GATX200958
GATX074824	GATX202142	GATX200959
GATX051649	GATX202143	GATX200960
GATX051650	GATX202144	GATX200961
GATX051671	GATX202145	GATX200962
GATX051672	GATX202146	GATX200963
GATX051673	GATX202147	GATX200964
GATX051674	GATX202148	GATX200965
GATX051675	GATX202149	GATX200966
GATX051676	GATX202150	GATX200967
GATX051677	GATX202151	