

RECORDATION NO. 26323 FILED

MAY 04 '06 8-30 PM
SURFACE TRANSPORTATION BOARD

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

OF COUNSEL
URBAN A. LESTER

May 4, 2006

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

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 Master Equipment Lease Agreement, dated as of May 2, 2006, 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: Bank of America, N.A.
One Financial Plaza
Providence RI 02903

Lessee: Westar Energy, Inc.
818 S. Kansas Avenue
Topeka KS 66612

Mr. Vernon A. Williams
May 4, 2006
Page 2

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

140 railcars: JECX 6001 – JECX 6140.

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

Memorandum of Master Equipment Lease Agreement.

Also enclosed is a check in the amount of \$34.00 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,

A handwritten signature in black ink, appearing to read "Alvord", with a long horizontal stroke extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

RECORDATION NO. 26323 FILED

Bank of America



MAY 04 '06 8:30 PM

SURFACE TRANSPORTATION BOARD

One Financial Plaza
Providence, Rhode Island 02903-2305

FILED AND RECORDED WITH THE SURFACE TRANSPORTATION BOARD

On: _____
At: _____
And given Recordation No.: _____

MEMORANDUM OF MASTER EQUIPMENT LEASE AGREEMENT dated as of May 2, 2006 by and between Bank of America, N.A., a federally chartered national banking association ("Lessor") and Westar Energy, Inc., a Kansas corporation ("Lessee"), as such agreement relates to Lease Schedule No. 16426-11500-001 thereof (together, the "Lease").

WITNESSETH:

1. Pursuant to the Lease, Lessor has agreed to lease to Lessee, and the Lessee has agreed to lease from the Lessor, One Hundred and Forty (140) Railcars bearing the Reporting Marks/Running Numbers and Serial Numbers set forth on the Schedule A attached hereto.

2. The Lease shall be effective as of the date set forth below and shall be subject to the Lease Term, as defined in the Lease.

IN WITNESS WHEREOF, the Lessor and the Lessee have caused this Memorandum of Master Equipment Lease Agreement to be signed and sealed by their respective duly authorized signatories as of the date set forth below.

Dated as of: May 2, 2006

Lessor:
BANK OF AMERICA, N.A.

By: Patricia Smith-Disy

Name: Patricia Smith-Disy
Title: Vice President

Lessee:
WESTAR ENERGY, INC.

By: Greg A. Greenwood

Name: Greg A. Greenwood
Title: Treasurer

STATE OF: Kansas

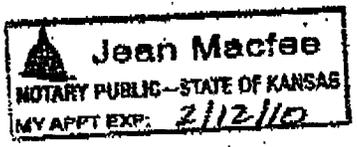
SS.

COUNTY OF: Shawnee

On May 2, 2006 before me, Jean Macfee, Sr. Secretary
(Notary Name and Title)
personally appeared Greg A. Greenwood personally known to me (or
proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are
subscribed to within the instrument and acknowledged to me that he/she/they executed the same
in his/her/their authorized capacity (ies), and that by his/her/their 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.

Signature: Jean Macfee
(Notary Seal)



STATE OF: Rhode Island

SS.

COUNTY OF: Providence

On May 2, 2006 before me, Denise C. Simpson Notary
(Notary Name and Title)

personally appeared Patricia Smith-Dixon personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to within the instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity (ies), and that by his/her/their 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.

Signature: Denise C. Simpson
DP 03/25/2010
(Notary Seal)





SCHEDULE A EQUIPMENT

The following documents are attached to and made a part hereof: Lease Schedule No.: 16426-11500-001, Acceptance Certificate, and UCC Financing Statement

Applicable Recovery Period: 7 Years

with: **Westar Energy, Inc.**

Qty Model Description VIN/Serial #

Equipment is currently located at: Jeffrey Energy Center, 25905 Jeffrey Rd, St. Marys, KS 66536

Vendor: FreightCar America, Inc.

140

Aluminum BethGon II Cars

- JECX6001
- JECX6002
- JECX6003
- JECX6004
- JECX6005
- JECX6006
- JECX6007
- JECX6008
- JECX6009
- JECX6010
- JECX6011
- JECX6012
- JECX6013
- JECX6014
- JECX6015
- JECX6016
- JECX6017
- JECX6018
- JECX6019
- JECX6020
- JECX6021
- JECX6022
- JECX6023
- JECX6024
- JECX6025
- JECX6026
- JECX6027
- JECX6028
- JECX6029
- JECX6030
- JECX6031
- JECX6032
- JECX6033
- JECX6034
- JECX6035

Bank of America



SCHEDULE A EQUIPMENT

The following documents are attached to and made a part hereof: Lease Schedule No.: 16426-11500-001,
Acceptance Certificate, and UCC Financing Statement

Applicable Recovery Period: 7 Years

with: **Westar Energy, Inc.**

<u>Qty</u>	<u>Model</u>	<u>Description</u>	<u>VIN/Serial #</u>
			JECX6036
			JECX6037
			JECX6038
			JECX6039
			JECX6040
			JECX6041
			JECX6042
			JECX6043
			JECX6044
			JECX6045
			JECX6046
			JECX6047
			JECX6048
			JECX6049
			JECX6050
			JECX6051
			JECX6052
			JECX6053
			JECX6054
			JECX6055
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			JECX6060
			JECX6061
			JECX6062
			JECX6063
			JECX6064
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			JECX6066
			JECX6067
			JECX6068
			JECX6069
			JECX6070
			JECX6071
			JECX6072
			JECX6073
			JECX6074
			JECX6075
			JECX6076
			JECX6077
			JECX6078



SCHEDULE A EQUIPMENT

The following documents are attached to and made a part hereof: Lease Schedule No.: 16426-11500-001, Acceptance Certificate, and UCC Financing Statement

Applicable Recovery Period: 7 Years

with: Westar Energy, Inc.

Qty	Model	Description	VIN/Serial #
			JECX6079
			JECX6080
			JECX6081
			JECX6082
			JECX6083
			JECX6084
			JECX6085
			JECX6086
			JECX6087
			JECX6088
			JECX6089
			JECX6090
			JECX6091
			JECX6092
			JECX6093
			JECX6094
			JECX6095
			JECX6096
			JECX6097
			JECX6098
			JECX6099
			JECX6100
			JECX6101
			JECX6102
			JECX6103
			JECX6104
			JECX6105
			JECX6106
			JECX6107
			JECX6108
			JECX6109
			JECX6110
			JECX6111
			JECX6112
			JECX6113
			JECX6114
			JECX6115
			JECX6116
			JECX6117
			JECX6118
			JECX6119
			JECX6120
			JECX6121

Bank of America



SCHEDULE A EQUIPMENT

The following documents are attached to and made a part hereof: Lease Schedule No.: 16426-11500-001, Acceptance Certificate, and UCC Financing Statement

Applicable Recovery Period: 7 Years

with: **Westar Energy, Inc.**

Qty	Model	Description	VIN/Serial #
			JECX6122
			JECX6123
			JECX6124
			JECX6125
			JECX6126
			JECX6127
			JECX6128
			JECX6129
			JECX6130
			JECX6131
			JECX6132
			JECX6133
			JECX6134
			JECX6135
			JECX6136
			JECX6137
			JECX6138
			JECX6139
			JECX6140

with all standard and accessory equipment

BANK OF AMERICA, N.A.

By: *Patricia Smith-Disu*

Name: Patricia Smith-Disu
Vice President

Title: _____

WESTAR ENERGY, INC.

By: *Greg A. Greenwood*

Name: Greg A. Greenwood

Title: Treasurer

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: _____

5/4/06



Robert W. Alvord