

RECORDATION NO. 26323-A FILED

MAY 11 '06 2-30 PM

SURFACE TRANSPORTATION BOARD

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ELLSWORTH C. ALVORD (1964)

OF COUNSEL  
URBAN A. LESTER

May 11, 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 8, 2006, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Master Equipment Lease Agreement previously filed with the Board under Recordation Number 26323.

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 11, 2006  
Page 2

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

145 railcars: JECX 6141 – JECX 6285.

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 'R. Alvord', with a long horizontal stroke extending to the right.

Robert W. Alvord

RWA/sem  
Enclosures

RECORDATION NO. 26323-A FILED

MAY 11 2006 2-30 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 8, 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. 16426-11500-002 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-Five (145) 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 8, 2006

Lessor:  
BANK OF AMERICA, N.A.  
By: Patricia Smith-Disu  
Name: Patricia Smith-Disu  
Title: Vice President

Lessee:  
WESTAR ENERGY, INC.  
By: Greg A. Greenwood  
Name: GREG A. GREENWOOD  
Title: TREASURER

STATE OF: Kansas

SS.

COUNTY OF: Shawnee

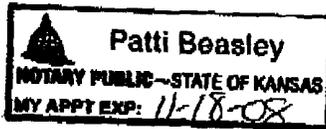
On May 9, 2006 before me, Patti Beasley, Notary  
(Notary Name and Title)

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: Patti Beasley

(Notary Seal)



STATE OF: Rhode Island

SS.

COUNTY OF: Providence

On May 11, 2006 before me, Cathieann Spacone  
(Notary Name and Title)

personally appeared Patricia Smith-Disu. 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:

Cathieann Spacone  
4-11-2007

(Notary Seal)

**Bank of America**



**SCHEDULE A EQUIPMENT**

The following documents are attached to and made a part hereof: Lease Schedule No.: 16426-11500-002, Acceptance Certificate, and UCC Financing Statement

Applicable Recovery Period: 7 Years

with: **Westar Energy, Inc.**

Qty	Model	Description	VIN/Serial #
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Equipment is currently located at: Jeffrey Energy Center, 25905 Jeffrey Rd, St. Marys, KS 66536

**Vendor: FreightCar America, Inc.**

145		Aluminum BethGon II Cars	JECX6141
			JECX6142
			JECX6143
			JECX6144
			JECX6145
			JECX6146
			JECX6147
			JECX6148
			JECX6149
			JECX6150
			JECX6151
			JECX6152
			JECX6153
			JECX6154
			JECX6155
			JECX6156
			JECX6157
			JECX6158
			JECX6159
			JECX6160
			JECX6161
			JECX6162
			JECX6163
			JECX6164
			JECX6165
			JECX6166
			JECX6167
			JECX6168
			JECX6169
			JECX6170
			JECX6171
			JECX6172
			JECX6173
			JECX6174
			JECX6175

**Bank of America**



**SCHEDULE A EQUIPMENT**

The following documents are attached to and made a part hereof: Lease Schedule No.: 16426-11500-002, Acceptance Certificate, and UCC Financing Statement

Applicable Recovery Period: 7 Years

with: Westar Energy, Inc.

Qty	Model	Description	VIN/Serial #
			JECX6176
			JECX6177
			JECX6178
			JECX6179
			JECX6180
			JECX6181
			JECX6182
			JECX6183
			JECX6184
			JECX6185
			JECX6186
			JECX6187
			JECX6188
			JECX6189
			JECX6190
			JECX6191
			JECX6192
			JECX6193
			JECX6194
			JECX6195
			JECX6196
			JECX6197
			JECX6198
			JECX6199
			JECX6200
			JECX6201
			JECX6202
			JECX6203
			JECX6204
			JECX6205
			JECX6206
			JECX6207
			JECX6208
			JECX6209
			JECX6210
			JECX6211
			JECX6212
			JECX6213
			JECX6214
			JECX6215
			JECX6216
			JECX6217
			JECX6218

**Bank of America**



**SCHEDULE A EQUIPMENT**

The following documents are attached to and made a part hereof: Lease Schedule No.: 16426-11500-002, Acceptance Certificate, and UCC Financing Statement

Applicable Recovery Period: 7 Years

with: **Westar Energy, Inc.**

Qty	Model	Description	VIN/Serial #
			JECX6219
			JECX6220
			JECX6221
			JECX6222
			JECX6223
			JECX6224
			JECX6225
			JECX6226
			JECX6227
			JECX6228
			JECX6229
			JECX6230
			JECX6231
			JECX6232
			JECX6233
			JECX6234
			JECX6235
			JECX6236
			JECX6237
			JECX6238
			JECX6239
			JECX6240
			JECX6241
			JECX6242
			JECX6243
			JECX6244
			JECX6245
			JECX6246
			JECX6247
			JECX6248
			JECX6249
			JECX6250
			JECX6251
			JECX6252
			JECX6253
			JECX6254
			JECX6255
			JECX6256
			JECX6257
			JECX6258
			JECX6259
			JECX6260
			JECX6261

**Bank of America**



**SCHEDULE A EQUIPMENT**

The following documents are attached to and made a part hereof: Lease Schedule No.: 16426-11500-002, Acceptance Certificate, and UCC Financing Statement

Applicable Recovery Period: 7 Years

with: **Westar Energy, Inc.**

Qty	Model	Description	VIN/Serial #
			JECX6262
			JECX6263
			JECX6264
			JECX6265
			JECX6266
			JECX6267
			JECX6268
			JECX6269
			JECX6270
			JECX6271
			JECX6272
			JECX6273
			JECX6274
			JECX6275
			JECX6276
			JECX6277
			JECX6278
			JECX6279
			JECX6280
			JECX6281
			JECX6282
			JECX6283
			JECX6284
			JECX6285

with all standard and accessory equipment

**BANK OF AMERICA, N.A.**

By: *Patricia Smith-Disu*

Name: Patricia Smith-Disu

Title: Vice President

**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: 5/11/06

  
\_\_\_\_\_  
Robert W. Alvord