

**LAW OFFICES OF
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December 30, 2010

Ms. Cynthia T. Brown
Chief of the Section of Administration, Office of Proceedings
Surface Transportation Board
395 F Street, S.W.
Washington, D. C. 20423

Dear Ms. Brown:

I have enclosed for filing the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Rail Equipment Lease Agreement, a secondary document, dated as of December 30, 2010. The primary document to which this is connected is recorded under Recordation No. 28225. We request that this document be recorded under Recordation No. 28225-A.

The names and addresses of the parties to the Memorandum of Rail Equipment Lease Agreement are:

Lessor:

Banc of America Leasing & Capital, LLC
2059 Northlake Parkway, 4 South
Tucker, GA 30084

Lessee:

The Empire District Electric Company
602 Joplin Street
Joplin, MO 64801

A description of the equipment covered by the Memorandum of Rail Equipment Lease Agreement consists of 54 Aluminum BethGon II Cars numbered PPEX 1199-1252, inclusive.

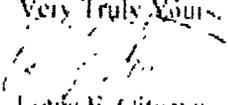
Ms. Cynthia T. Brown
December 30, 2010
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A fee of \$41.00 is enclosed. Please return one copy by email to:

Louis E. Gitomer
600 Baltimore Avenue, Suite 301
Towson, MD 21204
Lou_Gitomer@verizon.net

A short summary of the document to appear in the index follows: a Memorandum of Rail Equipment Lease Agreement between Banc of America Leasing & Capital, LLC, 2059 Northlake Parkway, 4 South, Tucker, GA 30084, and The Empire District Electric Company, 602 Joplin Street, Joplin, MO 64801, covering 54 Aluminum BethGon II Cars numbered PPEX 1199-1252, inclusive.

Very Truly Yours,


Louis E. Gitomer

Enclosure

MEMORANDUM OF RAIL EQUIPMENT LEASE AGREEMENT

dated as of December 30, 2010

between

THE EMPIRE DISTRICT ELECTRIC COMPANY
as Lessee

and

BANC OF AMERICA LEASING & CAPITAL, LLC
as Lessor

MEMORANDUM OF RAIL EQUIPMENT LEASE AGREEMENT

This MEMORANDUM OF RAIL EQUIPMENT LEASE AGREEMENT is made and entered into as of December 30, 2010, by and between THE EMPIRE DISTRICT ELECTRIC COMPANY ("Lessee") and BANC OF AMERICA LEASING & CAPITAL, LLC ("Lessor"), with reference to the following:

1. Lessor has agreed purchase and lease to Lessee, and Lessee has agreed to lease from Lessor, those certain railcars described on Exhibit No. 1 attached hereto (the "Railcars").

2. All of such railcars are more fully described in that certain Rail Equipment Net Leasing Agreement Number 19918-90000 dated as of September 17, 2009, and Schedule No. 002 thereto and incorporating the terms thereof, dated as of December 30, 2010 (together with all of its riders, schedules and other attachments thereto, collectively, the "Lease"), each between Lessor and Lessee.

3. The Lease shall be effective as of the date hereof and shall be subject to the term specified in the Lease, and any extension of such term to the extent provided for in the Lease.

4. This Memorandum of Rail Equipment Lease Agreement may be executed in any number of counterparts, each executed counterpart constituting an original but all together only one Memorandum of Rail Equipment Lease Agreement.

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Rail Equipment Lease Agreement to be executed as of the date first above written.

BANC OF AMERICA LEASING & CAPITAL, LLC
as Lessor

By: _____
Name: **Gail C. Beall**
Title: **Vice President**

THE EMPIRE DISTRICT ELECTRIC COMPANY
as Lessee

By: *Gregory A. Krupp*
Name: **Gregory A. Krupp**
Title: **VP Finance & CR**

EXHIBIT NO. 1
TO MEMORANDUM OF RAIL EQUIPMENT LEASE AGREEMENT

Fifty-four (54) Aluminum BethGon II Cars numbered PPEX 1199-1252, inclusive.

STATE OF GEORGIA)

County of DeKalb)

On this 27 day of December, 2010, before me, _____, the undersigned Notary Public, personally appeared _____ personally known to me to be the person who executed the within instrument as _____ on behalf of the corporation therein named, and acknowledged to me that the corporation executed it.



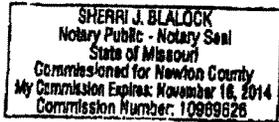
Notary Public for
My Commission expires

VIVIAN HANKINS
NOTARY PUBLIC
Dekalb County - State of Georgia
My Comm. Expires Oct. 20, 2012

STATE OF MISSOURI)

County of Jasper)

On this 30 day of December, 2010, before me, Sherri J Blalock, the undersigned Notary Public, personally appeared Gregory A. Klapp personally known to me to be the person who executed the within instrument as _____ on behalf of the corporation therein named, and acknowledged to me that the corporation executed it.



Sherri J. Blalock
Notary Public for
My Commission expires Nov. 18, 2014