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OF COUNSEL
URBAN A. LESTER

Betty Gna
November 19, 1999

RECORDATION NO. 22539 FILED

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

NOV 19 '99

11-00AM

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 November 18, 1999, 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: Fleet Capital Corporation
50 Kennedy Plaza, 5th Floor
Providence, Rhode Island 02903

Lessee: Wisconsin Power and Light Company
222 West Washington Avenue
Madison, Wisconsin 53703

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

one hundred and twenty (120) railcars set forth on Schedule A attached to the Lease Agreement

Mr. Vernon A. Williams
November 19, 1999
Page 2

Also enclosed is a check in the amount of \$26.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

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

Very truly yours,

A handwritten signature in cursive script, appearing to read "Betty Jones", with a long horizontal flourish extending to the right.

for Robert W. Alvord

RWA/bg
Enclosures

Fleet
Capital Leasing

50 Kennedy Plaza; 5th Floor
Providence, Rhode Island 02903-2305

RECORDATION NO. 22539 FILED

NOV 19 '99 11-00AM

FILED AND RECORDED WITH THE DEPARTMENT OF TRANSPORTATION

on: _____
at: _____
and given Recordation No.: _____

MEMORANDUM OF MASTER EQUIPMENT LEASE AGREEMENT dated as of November 18, 1999 by and between Fleet Capital Corporation, a Rhode Island corporation ("Lessor") and Wisconsin Power and Light Company, a Wisconsin corporation ("Lessee"), as such agreement related to Lease Schedule No. 33096-00002 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 twenty (120) New Johnstown Aluminum Outside Stake Flat Floored Bethgon Coal Porter Railcars bearing the Reporting Marks/Running 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: November 18, 1999

Lessor:
FLEET CAPITAL CORPORATION

By: 

Name: WILLIAM H. CLEMENT

Title: Vice President

Lessee:
WISCONSIN POWER AND LIGHT COMPANY

By: _____

Name: _____

Title: _____



50 Kennedy Plaza; 5th Floor
Providence, Rhode Island 02903-2305

FILED AND RECORDED WITH THE DEPARTMENT OF TRANSPORTATION

on: _____
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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: _____

Lessor:
FLEET CAPITAL CORPORATION
By: [Signature]
Name: WILLIAM H. CLEMENT
Title: Vice President

Lessee:
WISCONSIN POWER AND LIGHT COMPANY
By: [Signature]
Name: EDWARD M. GLEASON
Title: Vice President

STATE OF: Rhode Island

SS.

COUNTY OF: Providence

On November 18, 1999 before me, Franczine Turner, Administrative Assistant personally
(Notary Name and Title)
appeared William H. Clement 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: *Franczine Turner*

(Notary Seal)



STATE OF: Wisconsin

SS.

COUNTY OF: Dane

On November 17, 1999 before me, Linda J. Wentzel, Asst. Corporate Secretary
(Notary Name and Title)

personally appeared X Edward M. Gleason 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: Linda J. Wentzel

(Notary Seal)

Linda J. Wentzel
Notary Public, Dane County, Wisconsin
My Commission Expires November 5, 2000



**SCHEDULE A
EQUIPMENT DESCRIPTION**

Attached hereto and made part of the following documents: Memorandum of Master Equipment Lease Agreement to Lease Schedule No. 33096-00002 dated November 18, 1999.

With: Wisconsin Power and Light Company
Depreciable Life: 7 Years

Quantity	Model Nos.	Description	Running Mat. Nos.
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120		Location #01 Vendor: Johnstown American New Johnstown Aluminum Outside Stake Flat Floored Bethgon Coal Porter Railcars	EDGX3481 EDGX3482 EDGX3483 EDGX3484 EDGX3485 EDGX3486 EDGX3487 EDGX3488 EDGX3489 EDGX3490 EDGX3491 EDGX3492 EDGX3493 EDGX3494 EDGX3495 EDGX3496 EDGX3497 EDGX3498 EDGX3499 EDGX3500 EDGX3501 EDGX3502 EDGX3503 EDGX3504 EDGX3505 EDGX3506 EDGX3507 EDGX3508 EDGX3509 EDGX3510 EDGX3511 EDGX3512 EDGX3513 EDGX3514 EDGX3515 EDGX3516 EDGX3517 EDGX3518 EDGX3519
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EQUIPMENT DESCRIPTION

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With: Wisconsin Power and Light Company
Depreciable Life: 7 Years

Quantity	Model Nos.	Description	Running Meters
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			EDGX3520
			EDGX3521
			EDGX3522
			EDGX3523
			EDGX3524
			EDGX3525
			EDGX3526
			EDGX3527
			EDGX3528
			EDGX3529
			EDGX3530
			EDGX3531
			EDGX3532
			EDGX3533
			EDGX3534
			EDGX3535
			EDGX3536
			EDGX3537
			EDGX3538
			EDGX3539
			EDGX3540
			EDGX3541
			EDGX3542
			EDGX3543
			EDGX3544
			EDGX3545
			EDGX3546
			EDGX3547
			EDGX3548
			EDGX3549
			EDGX3550
			EDGX3551
			EDGX3552
			EDGX3553
			EDGX3554
			EDGX3555
			EDGX3556
			EDGX3557
			EDGX3558
			EDGX3559
			EDGX3560
			EDGX3561





SCHEDULE A
EQUIPMENT DESCRIPTION

Attached hereto and made part of the following documents: Memorandum of Master Equipment Lease Agreement to Lease Schedule No. 33096-00002 dated November 18, 1999.

With: Wisconsin Power and Light Company
Depreciable Life: 7 Years

Quantity	Model No.	Description	Remaining Months
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			EDGX3562
			EDGX3563
			EDGX3564
			EDGX3565
			EDGX3566
			EDGX3567
			EDGX3568
			EDGX3569
			EDGX3570
			EDGX3571
			EDGX3572
			EDGX3573
			EDGX3574
			EDGX3575
			EDGX3576
			EDGX3577
			EDGX3578
			EDGX3579
			EDGX3580
			EDGX3581
			EDGX3582
			EDGX3583
			EDGX3584
			EDGX3585
			EDGX3586
			EDGX3587
			EDGX3588
			EDGX3589
			EDGX3590
			EDGX3591
			EDGX3592
			EDGX3593
			EDGX3594
			EDGX3595
			EDGX3596
			EDGX3597
			EDGX3598
			EDGX3599
			EDGX3600

