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July 3, 2013

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

Dear Ms. Brown:

I have enclosed for e-filing the document described below, to be recorded pursuant to §11301. This document is a Memorandum of Lease Agreement, a primary document dated as of July 3, 2013. We request that this document be given the next Recordation No.

The names and addresses of the parties to the Memorandum of Lease Agreement are as follows:

Lessor:

JPMorgan Chase Bank, N.A.
1111 Polaris Parkway
Columbus, OH 43240

Lessee:

Progress Rail Leasing Corporation
1600 Progress Drive
Albertville, AL 35950

A description of the equipment covered by the Memorandum of Lease Agreement consists of 100 bulkhead flatcars numbered CW 3200-3299, inclusive.

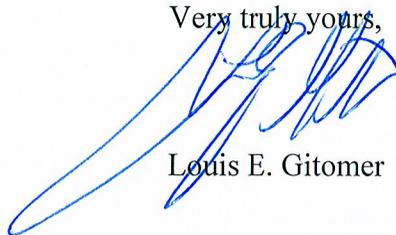
A fee of \$42.00 is enclosed. Please return a copy by email to:

Louis E. Gitomer
600 Baltimore Avenue, Suite 301
Towson, MD 21204
Lou@lgraillaw.com

Ms. Cynthia T. Brown
July 3, 2013
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A short summary of the document to appear in the index as follows: a Memorandum of Lease Agreement dated as of June 28, 2013 JPMorgan Chase Bank, N.A., 1111 Polaris Parkway, Columbus, OH 43240, and Progress Rail Leasing Corporation, 1600 Progress Drive, Albertville, AL 35950, covering 100 bulkhead flatcars numbered CW 3200-3299, inclusive.

Very truly yours,



Louis E. Gitomer

Enclosure

MEMORANDUM OF LEASE AGREEMENT

dated as of July 3, 2013

between

JPMORGAN CHASE BANK, N.A.,
as Lessor,

and

PROGRESS RAIL LEASING CORPORATION
as Lessee

MEMORANDUM OF LEASE AGREEMENT

This MEMORANDUM OF LEASE AGREEMENT is made and entered into as of July 3, 2013, between JPMORGAN CHASE BANK, N.A. (the "Lessor"), 1111 Polaris Parkway, Suite A3 (OH1-1085), Columbus, Ohio 43240, and PROGRESS RAIL LEASING CORPORATION (the "Lessee"), 1600 Progress Drive, Albertville, Alabama 35950 with reference to the following:

1. Lessor has agreed to lease to Lessee, and Lessee has agreed to lease from Lessor, those certain railcars described on Exhibit No. 1 attached hereto.

All of such railcars are more fully described in that certain Master Lease Agreement dated as of July 2, 2013, and Lease Schedule No. 1000137799 dated July 1, 2013, executed pursuant thereto, and incorporating the terms thereof (together with all of the riders, schedules and other attachments thereto, collectively, the "Lease"), each between Lessor and Lessee.

2. 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.

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

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

JPMORGAN CHASE BANK, N.A.

as Lessor

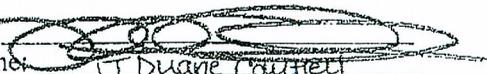
By: 

Name: LARRY SPENCER

Title: AUTHORIZED OFFICER

PROGRESS RAIL LEASING CORPORATION

as Lessee

By: 

Name: Duane Carter

Title: Senior Vice President

EXHIBIT NO. 1
TO MEMORANDUM OF LEASE AGREEMENT

DESCRIPTION OF RAILCARS AND REPORTING MARKS

100 Bulkhead Flatcars numbered CW 3200-3299, inclusive.

STATE OF OHIO)
) ss.
County of Delaware)

On this 30th day of ~~June~~ ^{July} 2013, before me, Laura A Noble, the undersigned Notary Public, personally appeared Larry Spencer personally known to me to be the person who executed the within instrument as Authorized Officer on behalf of JPMORGAN CHASE BANK, N.A., and acknowledged to me that the corporation executed it.



Laura A. Noble
Notary Public, State of Ohio
My Commission Expires 10-24-2016
Laura A. Noble
Notary Public for _____
My Commission expires 10-24-16

STATE OF ALABAMA)
) ss.
County of Marshall)

On this ___ day of ~~June~~ ^{July} 2013, before me, Tanya P. Kilgore, the undersigned Notary Public, personally appeared J. Duane Cantrell personally known to me to be the person who executed the within instrument as Senior Vice President on behalf of PROGRESS RAIL LEASING CORPORATION, and acknowledged to me that the corporation executed it.

Tanya P. Kilgore
Notary Public for Alabama
My Commission expires 9-1-2015